

GOVERNMENT OF INDIA

THE INDIAN FOREST CODE

GENERAL REGULATIONS

WITH

FORMS AND APPENDICES



SEVENTH EDITION

[CORRECTED TO THE 31ST MARCH 1913]

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NOTE.

IN compiling the seventh edition of the Forest Code only matters with which the Government of India^s is directly concerned have been retained. Most of the detailed rules for the regulation of accounts and the conduct of office business contained in Chapter: II (part II), III, IV and V of the sixth edition have been omitted, and those instructions only have been retained in regard to which uniformity is desirable. It is left to Local Governments and Administrations to issue such further instructions as they consider necessary for the conduct of all forest business for which they are responsible. Matters affecting Pensions, Leave and Acting Allowances in the Forest Department are governed generally by the Civil Service Regulations—and in account matters the rules in the Civil Account Code apply to the accounts of the Forest Department.

The revised Code will have effect from the 1st April 1913.

EDITIONS OF THE FOREST DEPARTMENT CODE.

FIRST EDITION	.	.	.	.	"	.	.	.	1877
SECOND	„	.	.	.	.	.	.	.	1881
THIRD	„	.	.	.	.	.	.	.	1885
FOURTH	„	.	.	.	.	.	.	.	1892
FIFTH	„	.	.	.	.	.	.	.	1899
SIXTH	„	.	.	.	.	.	.	.	1906
SEVENTH	„	.	.	.	.	.	.	.	1913

Circular by the Government of India in the Department of Revenue and Agriculture, No. 25-F., dated the 7th December 1912.

I AM directed to inform you that the preparation of the seventh edition of the Forest Department Code has been completed after careful consideration of all the suggestions made by the Local Governments in reply to this Department's Circular No. 26-F.—276-2, dated the 19th October 1911. The Code will come into force with effect from the 1st January 1913, and copies will be distributed direct by the Superintendent of Government Printing, India, Calcutta, as soon as possible. Applications for additional copies should be addressed direct to him.

2. Special attention is invited to the prefatory note regarding the scope of the revised edition. I am to add that it is open to Local Governments, if they so wish, to issue orders that pending the issue of their own further instructions such portions of the sixth edition of the Code as are not superseded by the new edition shall remain in force in the areas under their jurisdiction.

Circular No. 1-F.—9-18.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

(FORESTS.)

Dated the 17th January 1913.

From—F. NOYCE, Esq., I.C.S., Officiating Under-Secretary to
the Government of India,

To—All Local Governments and Administrations (except
Madras and Bombay).

WITH reference to Mr. Holme's circular No. 25-F.—9-19, dated 7th December 1912, intimating that the 7th edition of the Forest Department Code will come into force with effect from the 1st January 1913, I am directed to inform you that as there will be some delay in its publication and distribution, the Government of India have decided that the new Code should be brought into force from the 1st April 1913. The distribution of copies will commence at the end of this month.

No. 1-F.—9-18.

COPY forwarded to the Inspector-General of Forests, for information, in continuation of this Department's No. 25-F., dated 7th December 1912.

No. 1-F.—9-18.

COPY forwarded to the Government of ^{Madras}_{Bombay}, for information, in continuation of this Department's No. 25-F., dated 7th December 1912.

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FOREST DEPARTMENT CODE.

CHAPTER I.

ORGANIZATION OF THE FOREST DEPARTMENT.

PART I.—GENERAL.

1. The rules contained in this Code are applicable to the Forest Department in all the territories in British India except the Presidencies of Madras and Bombay. The Governments of Madras and Bombay may, by a special order, make all or any of the provisions of this Code applicable to the Forest Department in those Presidencies.* Extent of application of Code.

2. The immediate control of the forest administration and of all forest business in these territories is vested in the chief civil authority of each province.† The term "Local Government" will be used in this Code to denote such chief civil authority. The powers conferred under this Code on Local Governments may be exercised by the Inspector General of Forests in matters relating to the Forest Research Institute and College at Dehra Dún. Definition of the term "Local Government."

3. A Chief Conservator is an officer in charge of the general forest administration in certain provinces. A Conservator is the officer in administrative charge of a Forest Circle. In this Code, unless expressly stated otherwise, the term "Conservator" will include all Forest officers in charge of a Forest Circle and the Commissioner of Ajmer. The provisions of this Code which are applicable to Chief Conservators will also ordinarily be held to apply to the President of the Forest Research Institute and College; and the powers which may be delegated by Local Governments to Chief Conservators may also be delegated by the Inspector General of Forests to the President of the Institute and College. Definition of the terms "Chief Conservator" and "Conservator."

* So much of the provisions of this Code relating to students at the Forest College, Dehra Dún, apply to the Madras and Bombay Presidencies as do not conflict with any of the provisions of the Madras Forest Code, or of the Bombay Forest Department Standing Orders and Rules.

† Including the Chief Commissioners of Coorg, Ajmer-Merwara and the North-West Frontier Province, the Superintendent of Port Blair and the Agent to the Governor General in Baluchistan.

Chap. I.

Part I.

Organization of the Forest Department.

GENERAL—continued.

Forest
business of
the Govern-
ment of
India.

4. The orders of the Government of India on forest business will be issued from the Revenue and Agriculture Secretariat, and the correspondence of Local Governments with the Government of India will be addressed to that office.

Administra-
tive charges.

5. (i) A Forest Circle is ordinarily divided into Divisions or Controlling charges, which are again divided into—

(a) Sub-divisions or Ranges, or other Executive charges.

(b) Beats, or Protective charges.

Divisions will be in charge of officers of the Imperial and Provincial Forest Services, and must ordinarily be held by officers who have passed the examinations prescribed under Article 40. Sub-divisions and smaller charges will be held by such Forest officers as the Local Government may appoint.

(ii) Officers of the Forest Research Institute, other than the President, may, for the purposes of the provisions of this Code, be held to be officers in charge of Divisions.

Classifica-
tion of
establish-
ments.

6. (i) Permanent establishment includes all officers, of whatever rank, who are required for the ordinary administration of the forests, and who are employed for the whole year and year after year. Their salaries will be charged under the appropriate sub-heads of B I.

(ii) Temporary establishment comprises officials who are required to strengthen for a time the permanent staff, and their pay and allowances will be charged to appropriate sub-heads under A or B. For instance, those employed on departmental timber operations will be charged to sub-head A I. "Timber and other produce removed from the forests by Government Agency"; and those entertained for the collection of revenue derived from timber and other produce removed from the forests by consumers or purchasers will be entered under sub-head A II.

(iii) It rests with Local Governments to define "Labour" and to decide to what sub-heads the pay of labourers should be charged.

Expendi-
ture on
establish-
ments, and
transfers of
appoint-
ments.

7. (i) The powers of Local Governments as regards expenditure on forest establishments, whether Imperial or Provincial, are the same as those applicable to other establishments under the Civil Service Regulations and the Civil Account Code.

Organization of the Forest Department.

Chap. I.**Part I.***GENERAL—concluded.***(ii) Local Governments may delegate—**

- (a) To Chief Conservators, the power to transfer appointments in the Subordinate Forest Service between circles, and appointments in the clerical establishments between the offices of Conservators and Divisional officers.
- (b) To Conservators, (i) the power to distribute the total amounts sanctioned for the pay of the permanent Subordinate Forest Service and for the pay of the permanent office establishments respectively, and (ii) more particularly the power to transfer appointments in the Subordinate Forest Service between Divisions and appointments in the clerical establishments between divisional offices within their circles, but not as regards transfer affecting their own offices.
- (c) To Conservators and selected Divisional Forest officers, the power of sanctioning such temporary establishments as are required from time to time for their respective charges, within the limit of the annual budget allotment on this account for each charge, provided that no appointment shall be created which the Local Government itself would not be competent to create.

8. The Government Servants' Conduct Rules, 1904, apply to Forest officers of all classes and grades. These rules are reproduced in Appendix No. I.

Government
Servants'
Conduct
Rules.

9. The general rules relating to Government buildings apply to such buildings occupied by Forest officers.

Government
buildings.

In regard, however, to rest-houses in the forests, at timber depôts, and in plantations, which are constructed for the purpose of affording shelter to officers during the rains and hot weather, in order to preserve their health and to enable them to travel rapidly from forest to forest at all times of the year, rent should not, as a rule, be charged, as these buildings are only occasionally used for a short period whenever the work may require the presence of an officer.

Use of
rest-houses.

In cases where a rest-house is used as a residence by the Forest officer in charge during the greater portion of the year and in any other doubtful cases, the Local Government will decide whether rent shall be paid.

Chap. I.

Part II.

Organization of the Forest Department.

PART II.—ORGANIZATION OF THE FOREST SERVICE.

Composition of Forest Service.

10. The Forest Service is composed as follows :—*A*—The Imperial Forest Service.*B*—The Provincial Forest Service, designated according to provinces, *e.g.*, “Bengal Forest Service,” “Punjab Forest Service,” etc.*C*—The Subordinate Forest Service, also designated according to provinces, *e.g.*, “Subordinate Forest Service, Punjab,” etc.

CONSTITUTION, RECRUITMENT AND FIRST APPOINTMENT.

A—The Imperial Forest Service.

Constitution.

11. (i) The Imperial Forest Service comprises the following appointments :—

	R	
(a) Inspector General of Forests	2,650 a month.	
(b) Chief Conservators	2,150	„
(c) Conservators, in three grades	$\left\{ \begin{array}{l} 1,900 \\ 1,700 \\ 1,500 \end{array} \right\}$	„ respectively.
(d) Deputy Conservators. Assistant Conservators	$\left\{ \begin{array}{l} \text{R380 a month, rising by annual increments of R40 a month to R700 a month; thereafter by annual increments of R50 a month to R1,250 a month, in the twentieth year of service.} \end{array} \right.$	

(ii) Whilst drawing pay up to and including R540 a month, an officer will be styled “Assistant Conservator” and when drawing pay at R580 to R1,250 per mensem he will rank as “Deputy Conservator.”

NOTE.—Until he has passed the examinations prescribed in Article 40 an Assistant Conservator may not draw pay at a higher rate than R460 a month. On passing the examinations he will resume drawing pay under the time-scale at the rate to which his length of service entitles him. (*Vide* Government of India Resolution No. 5 F., dated 15th February 1907.)

Organization of the Forest Department.

Chap. I.

Part II.

ORGANIZATION OF THE FOREST SERVICE *continued.*

12. The Imperial Forest Service is recruited solely by officers appointed under covenant with the Secretary of State and who have received a professional training, either under the regulations which may from time to time be laid down by the Secretary of State or in such other manner as may be approved by him. Recruitment.

13. Appointment to the Imperial Forest Service will, as a rule, be made to the class of Assistant Conservators, and officers so appointed will be placed on one of the following Provincial lists* :— Appointment.

- (i) Bengal, with Andamans.
- (ii) United Provinces of Agra and Oudh.
- (iii) Punjab, including the North-West Frontier Province.
- (iv) Burma.
- (v) Bihar and Orissa.
- (vi) Central Provinces.
- (vii) Assam.

B—The Provincial Forest Service.

14. The Provincial Forest Service consists of—

Constitution.

- (i) *Extra Assistant Conservators.*—Rupees 250 a month, rising by annual increments of R20 a month to R550 a month, in the sixteenth year of service. In the case of officers appointed direct to the service the preliminary period of probation shall not count towards increments, and these will commence to accrue from the date of permanent appointment. In the case of officers promoted after service in the grades of Rangers, however, periods of temporary or officiating service as Extra Assistant Conservator may count towards increments whether such service has been continuous or for broken periods.

* They may also be posted to Madras or Bombay.

Chap. I.

Organization of the Forest Department.

Part II.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

- (ii) *Extra Deputy Conservators.*—Rupees 575 a month, rising by annual increments of R25 a month, to R650 a month. Subsequently, by the special orders of the Local Government in each case, an Extra Deputy Conservator's pay may be raised to R700, R800, and R850 a month, respectively (*vide* Article 36).

Recruit-
ment and
appoint-
ment.

15. First appointments to the class of Extra Assistant Conservators may be given by Local Governments :—

- (i) to candidates specially selected for direct appointment to the Provincial Service, or to Rangers, who have satisfactorily completed the course of training prescribed for such candidates at the Forest Research Institute and College, Dehra Dún, and who have obtained from the President of the Institute a certificate to that effect. The rules regarding the selection, training and appointment of such candidates are contained in Revenue and Agriculture Department Resolution No. 10 F.—76-3, dated the 22nd June 1912 (Appendix XI).
- (ii) In exceptional cases to Rangers of long service and tried ability and probity, irrespective of the educational certificates they may hold.

C—*The Subordinate Forest Service.*

Constitu-
tion.

16. The Subordinate Forest Service comprises—

- (i) Rangers.
- (ii) Deputy Rangers.
- (iii) Foresters.
- (iv) Guards, and other subordinates, on such rates of pay and of such grades as local circumstances may require.

Recruit-
ment and
appoint-
ment.

17. Appointments to the Subordinate Forest Service will be made under such rules as Local Governments may issue, but direct appointments to the class of Forest Rangers should not be given to candidates who have not obtained the Higher

 Organization of the Forest Department.

Chap. I.

Part. II.

 ORGANIZATION OF THE FOREST SERVICE—*continued.*

Standard Certificate for the Ranger's course at the Forest College, Dehra Dún, or at the Burma Forest School.*

Local Governments may empower Chief Conservators and Conservators to appoint Rangers and subordinates of lower rank; and any selected officer or class of officers in charge of a Forest Division may similarly be empowered to appoint Deputy Rangers and subordinates of lower rank.

MISCELLANEOUS RULES—THE INDIA LIST.

18. The following officers are borne on the India list Officers on India list. of the Forest Service :—The Inspector General, all Chief Conservators and Conservators, the Assistant Inspector General, the officers attached to the Forest Research Institute and College at Dehra Dún, and Imperial Service officers on deputation to foreign service.

19. Except when Local Governments have the power under the Civil Service Regulations to depute officers to Native States, appointments to the India list, whether permanent or temporary, will be made by the Government of India. The promotion of Conservators from grade to grade will also be made by the Government of India. In order to fill vacancies on the India list, officers may be selected from any provincial list, but in selecting officers for appointments to the class of Conservator due consideration will be given to the claims of officers of the province in which the vacancy occurs. The considerations which guide the Government of India in making such selection are merit and special qualifications for the post; but the claims of officers to such promotion will be considered in the order of their seniority in the service.† The Government of India may at any time find it necessary to promote a junior officer before his senior on grounds of administrative convenience alone, in which case the supersession will be temporary only. Or they may find it necessary to depart from the order of

* The allowances admissible to candidates under training at the Forest College, Dehra Dun, the Burma Forest School and other local schools are laid down in the rules for these institutions.

† Officers of the same year who were selected as probationers in 1908 and in subsequent years will be reckoned as of equal seniority for the purposes of this rule.

Chap. I.

Organization of the Forest Department.

Part II.

ORGANIZATION OF THE FOREST SERVICE—*continued*.

seniority, either to allow of the selection of an unusually good officer, or the rejection of one who has been pronounced either temporarily or permanently unfit ; in all such cases the Government of India will make it clear whether the senior officer is to be definitely superseded by his junior, and whether the supersession is to be permanent or temporary. To enable the Government of India to select officers for promotion to the class of Conservator, Local Governments should submit, by the 1st July in each year, confidential reports on the qualifications of officers of fifteen years' service and upwards—(*vide* Circular No. 11-F., dated 5th June 1894). Similar reports on all officers attached to the Forest Research Institute and College will be submitted by the President of the Institute to the Inspector General of Forests, who will forward those on Imperial officers of more than 15 years' service to the Government of India, and those on Imperial Service officers of less than 15 years' service and on Provincial Service officers to their Local Governments. When any remarks so unfavourable as to affect an officer's prospects of promotion to administrative rank are recorded by his Conservator in the annual confidential report, a copy of the remarks shall be communicated by the Local Government to the officer concerned. Any explanation from the officer concerned should be forwarded by the Conservator to the Local Government, but no reply will ordinarily be sent to the officer making the explanation.

Assistant
Inspector
General of
Forests
eligible for
promotion
to class of
Conservators.

20. The Assistant Inspector General of Forests will be eligible to act (without vacating that post) in the class of Conservators when a vacancy occurs to which, in the opinion of the Government of India, he would otherwise, in the ordinary course, have been appointed. On being so appointed his position as regards seniority on the India list of Conservators will be next above that of the officer taking his place as Conservator of the province or circle concerned, and he will revert to his substantive post according to the order of his seniority on that list. On the occurrence of a permanent vacancy to which he could be promoted in virtue of his seniority on the list, he will, if considered by the Government of India to be deserving of such advancement, be permanently appointed to the class of Conservators, and the

 Organization of the Forest Department.

Chap. I.

Part II.

ORGANIZATION OF THE FOREST SERVICE—*continued*.

officer who may be selected to take his place as Conservator of the province or circle concerned will hold the appointment *sub. pro tem*.

21. The following special allowances are sanctioned for officers on the India list :—

Special
allowances
for officers
on the
India list.

R

President, Forest Research Institute and College.	200	per mensem.
Other Imperial officers attached to the Forest Research Institute and College	150	„ „ each.
Provincial officers attached to the Forest Research Institute and College	75	„ „ „
Assistant Inspector General of Forests	400	„ „

When acting in the class of Conservators or permanently promoted to that class, the allowance admissible to the Assistant Inspector General of Forests is reduced to R200 per mensem for such periods as he may be entitled to draw the salary of a Conservator.

22. The suspension, reduction to a lower class, stoppage of increments of pay or removal from the service, of Chief Conservators, Conservators and other officers on the India list, will rest with the Government of India.

Suspension,
reduction,
or removal
of officers
on India
list.

23. Transfers of officers on the India list will be regulated by the Government of India, save that the posting and transfers of Conservators within a province will be made by the Local Government.

Transfers of
officers on
India list.

24. (i) Leave of absence to officers on the India list, other than Chief Conservators and Conservators of Forests on provincial cadres, will be granted by the Government of India alone.

Leave of
absence to
officers on
India list.

(ii) Leave of absence to Chief Conservators and Conservators on provincial cadres may be granted by Local Governments, due notice being given to the Government of India to enable them to make timely arrangements for filling up the vacancies that will thus be caused. The Inspector General of Forests has power to grant leave to Research and College officers only if no substitute is required from a provincial cadre.

Chap. I.

Part II.

Organization of the Forest Department.

ORGANIZATION OF THE FOREST SERVICE—*continued.*

Extensions
of service to
Chief
Conserva-
tors and
Conserva-
tors.

25. Extensions of service to officers of and above the rank of Conservators (permanent or officiating), on attaining the age of 55 years, can only be granted by the Government of India.

Inspector
General's
correspond-
ence with
Chief Con-
servators,
Conserva-
tors and
Local
Govern-
ments.

26. (i) The Inspector General may correspond officially with Chief Conservators and Conservators on professional subjects, including the preparation of working-plans, and on any other matters which do not involve questions of administrative or general policy. Except as provided in Articles 48 and 49, no *instructions* will be issued by him in the course of such correspondence.

(ii) The Inspector General may write to a Local Government with reference to any professional matter. He may make inspection tours and may submit to a Local Government reports or notes on the forests visited, either direct or through the Government of India.

(iii) Generally, the Inspector General may submit to the Government of India reports or notes, under his own signature, on any question connected with the administration and management of the forests in any province, to be dealt with in such manner as may be approved by the Government of India.

(iv) Extracts from the Inspector General's correspondence containing important matters of professional interest, and also important correspondence relating to working-plans, will be printed from time to time, when considered necessary by the Inspector General, and circulated for information to Local Governments and Administrations and to their Conservators of Forests.

Inspection
of Conser-
vators' and
Divisional
offices.

27. The Inspector General may, at the request of a Local Government or Administration, inspect Conservators' and Divisional offices and submit reports on them to the Local Government.

President of
the Forest
Research
Institute
and College.

28. The President of the Forest Research Institute and College is in executive charge of both these institutions, and the Research and Educational officers attached to them are subordinate to him. The President is directly subordinate to the Inspector General of Forests.

 Organization of the Forest Department.

Chap. I.

Part II.

 ORGANIZATION OF THE FOREST SERVICE—*continued*.

29. The duties of Chief Conservators and Conservators are assigned by the Local Government, subject to the control of the Government of India.

Duties of Chief Conservators and Conservators.

30. Subject to the orders of the Local Government to which he is subordinate, the Conservator has the general control of forest matters within his circle. Conservators may correspond direct with Local Governments.

Conservators.

MISCELLANEOUS RULES.—PROVINCIAL LISTS.

31. (i) The appointment of officers to hold charge of the forests in the Andamans, Coorg and Ajmer-Merwara rests with the Governments of India, Madras and the United Provinces, respectively. The Punjab Government appoints officers for the charge of the forests in the North-West Frontier Province and Baluchistan. The correspondence of these officers shall be conducted in accordance with the orders of the Local Administrations.

Officers for the Andamans, Coorg, etc., and the Research Institute.

(ii) Provincial Service officers attached to the Forest Research Institute and College or on deputation to Foreign Service will be *seconded* on their provincial lists.

32. (i) Transfers of gazetted officers below the rank of Conservator from one province to another will only be made in exceptional cases; but the Government of India reserve to themselves the right of making such transfers.

Transfers of officers from one province to another.

(ii) When, in the course of an exchange of officers between two provinces, the relieving and the relieved officers remain for a short time in the same province, the temporary excess in the sanctioned cadre of that province may be admitted by the Accountant General or Comptroller without reference to the Local Government.

33. Postings and transfers within a province of officers of the Imperial, Provincial, and Subordinate Forest Services will be governed by such orders as the Local Government may issue.

Postings and transfers within a province.

34. In cases of misconduct, Local Governments may suspend Deputy or Assistant Conservators, or stop the increments of pay admissible under Article 11, in accordance

Suspension, reduction, or removal of Imperial officers on

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ORGANIZATION OF THE FOREST SERVICE—*continued*.Provincial
lists.

with Article 152 of the Civil Service Regulations, but the removal of these officers from the service will rest with the Government of India.

Resignation
of officers of
Imperial
Forest
Service.

35. Except in the case of officers who retire under the pensionary rules in the Civil Service Regulations, the Government of India alone have the power to accept the resignation of officers of the Imperial Forest Service.

Promotion
of officers of
the Provincial
Forest
Service.

36. The promotion of officers of the Provincial Forest Service rests with Local Governments, and is regulated by the following general principles :—

- (i) The increments admissible under Article 14 are liable to temporary or permanent stoppage for unsatisfactory work and conduct, or for failure to pass the examinations prescribed in Article 40.
- (ii) After an officer has attained a pay of R550 a month, he will not be entitled to any further increment of pay unless he is considered by the Local Government to be fit for a major charge. He will then be eligible for promotion to the Upper Controlling Staff as Extra Deputy Conservator; but such promotion to the Upper Controlling Staff will depend upon the occurrence of permanent vacancies in that staff on the fixed scale of each province. An Extra Assistant Conservator, who has served for not less than 3 years on R550 a month, and who is considered by the Local Government to be fit for a charge of major control, but for whom no vacancy exists in the Upper Controlling Staff, may, however, be given a personal allowance of R50 a month; and in the case of officers whom the Local Government considers fit for further increase of pay, this allowance may be augmented to R100 a month on the expiry of a further period of 4 years, and to R150 a month on the expiry of a second period of 4 years.
- (iii) No officer may be promoted to the rank of Extra Deputy Conservator unless the Local Government considers him fit to hold a major charge; and except for special reasons, an Extra Deputy Conservator should be actually placed in a charge classed as major. Ordinarily a vacancy in the Upper Controlling Staff will be filled by selection from among the Extra Assistant Conservators receiving a pay of not less than R550 a month, or, in other words, from among men who have more than 15 years' service in the Provincial branch; but a Local Government will be at

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liberty, in making its selection, to promote to such a vacancy an officer of less than 15 years' service. On promotion to the Upper Controlling Staff as Extra Deputy Conservator, an officer will draw pay at the rate of R575 a month and will receive an annual increment of R25 a month until he draws R650 per mensem. After one year's service on this pay the Local Government may, by special order in each case, promote an officer to a pay of R700 a month for a period of three years, and again to a pay of R800 a month for a further period of 3 years, and may then promote him to a pay of R850 a month until the close of his service; but promotion to the pay of R700, R800 and R850 a month should only be made when the Local Government is satisfied at each step that the individual officer is thoroughly deserving of such promotion.

Note.—An officer who, at the time of his promotion to the Upper Controlling Staff, was in receipt of a personal allowance under clause (b) of this Article will retain such allowance only to the extent necessary to ensure that no reduction in his pay *plus* personal allowance shall result from his promotion.

37. The promotion and reduction of officers of the Subordinate Forest Service and the suspension, criminal prosecution, punishment, resignation, or removal from the service of officers of the Provincial and Subordinate Forest Services will be regulated by the orders of the Local Government.

Suspension,
etc., of
officers of
the Provin-
cial and
Subor-
dinate
Forest
Services.

38. (i) To enable officers holding the appointment of Assistant Conservator or of Extra Assistant Conservator to qualify themselves for passing the examinations prescribed in Article 40, examination leave for two periods of three months each may be granted to them, by the Local Government, at such times as may be found convenient: provided that the second period of three months shall not be given in the case of an officer who has not passed by the Lower Standard in a principal language and qualified in Land-Revenue, Forest Law, Procedure and Accounts. Such examination leave may, if the test for which it has been granted is successfully passed, either during the leave or within three months after its expiry, count as duty qualifying for privilege leave and pension.

Examina-
tion leave.

(ii) Examination leave may only be taken in India. It may not be granted previously to, or in continuation of, any other leave; but privilege leave or leave on medical certificate may be taken in continuation of examination leave.

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ORGANIZATION OF THE FOREST SERVICE—*concluded.*

(iii) An officer on examination leave has a lien on his appointment (substantive or officiating), and is entitled to leave allowances as if he were on privilege leave.

Special allowances
admissible
to Forest
officers.

39. The following special allowances are admissible to Forest officers :—

- (i) Local Governments may sanction to any specially appointed working-plans officer an allowance not exceeding R100 per mensem for the period during which he is specially employed on such work. In the case of a Divisional officer entrusted with the compilation of a working-plan in addition to his ordinary duties, the Local Government, if satisfied that the plan has entailed very considerable extra labour, may sanction a similarly limited remuneration. The amount of the allowance and the period for which it is granted will be decided, on the merits of each case, by the Local Government concerned.
- (ii) Any Extra Assistant Conservator temporarily placed in a major charge will receive an allowance of R50 per mensem.

PART III.—EXAMINATIONS.

40. The examinations for Assistant Conservators and for Subjects.
Extra Assistant Conservators referred to in Articles 11 and 36
will be in the following subjects :—

- (i) Vernacular, by the Higher Standard in one 'principal' language of the province in which the officer is serving, unless he be a native of that province of pure Asiatic extraction.
- (ii) Land Revenue.
- (iii) Forest Law.
- (iv) Procedure and Accounts.

The Examining Board or Boards will be appointed by Local Governments, and should include a Forest officer.

NOTE.—A 'principal' language of a province is one in general use. In the case of provinces in which two or more languages are in common use, it will rest with the Local Government to decide which are to be regarded as 'principal' languages. The decision regarding the language which any officer will be required to pass will also rest with the Local Government.

41. Examinations will be conducted in accordance with Conduct of Examinations.
such rules as may from time to time be promulgated by the
Local Government.

42. An officer of the Forest Department may present him- Non-compulsory languages.
self for examination in one or more of the languages or dialects
spoken in the whole or a portion of the province in which he is
serving, other than that in which he is required to pass; pro-
vided that he shall first obtain the permission of the Local
Government, which will decide whether the language in which
he proposes to pass is one the acquisition of which will be
useful to him and likely to increase his efficiency in the
Department.

43. No reward will be granted to an officer of the Forest Rewards for passing in languages.
Department for passing an examination in a vernacular lan-
guage in which it is necessary for him to pass in order to qualify
for promotion under Articles 11 and 36, but for passing in any
other vernacular language Forest officers of the rank of Extra
Assistant Conservator and upwards will be entitled to the follow-
ing rewards :—

- (i) For passing in a 'principal' language of any province after transfer from another province in which the

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Part III.

Organization of the Forest Department.

EXAMINATIONS—*concluded.*

officer concerned has already passed by the Higher Standard in some other principal language—

- (a) R500 in Burma, and R250 elsewhere for passing by the Lower Standard within $1\frac{1}{2}$ years of transfer.
- (b) R750 in Burma, and R500 elsewhere, for passing within $2\frac{1}{2}$ years of transfer, by the Higher Standard, after having the Lower Standard.
- (c) R1,250 in Burma, and R750 elsewhere, for passing direct by the Higher Standard within $2\frac{1}{2}$ years of transfer.

NOTE.—1. Local Governments are authorised to stop the increments of Extra Assistant Conservators, Extra Deputy Conservators, Assistant Conservators and Deputy Conservators, of less than 12 years' service at the time of transfer (or on the date of publication of this article in the case of officers previously transferred), who fail to pass by the Lower Standard within 3 years of transfer (or date of publication of this article in case of officers previously transferred).

2. Periods of leave taken elsewhere than in the province of which the language forms the subject of the examination is the 'principal' language should be excluded in calculating the periods under clauses (i), (a), (b), (c), above and under Note 1.

- (ii) R250 for passing in a second 'principal' language in any province by the Lower Standard, and R500 for passing in a second 'principal' language in any province by the Higher Standard.
- (iii) Such amount as may be sanctioned by local or general rules for passing in any language not classed by the Local Government as 'principal.'

CHAPTER II.

MANAGEMENT AND WORKING OF THE FORESTS.

44. (i) The notification under section 19 of the Indian Forest Act, 1878, or under the corresponding sections of other Forest Laws and Regulations in force in all territories in British India (outside the Presidencies of Madras and Bombay), declaring that a certain area shall, on a fixed date, become a Reserved or State forest, is published in the local Government Gazette; and specifies the boundaries of the reserve so created and the date from which the reservation will come into force. When the boundaries at the time of notification cannot, pending final demarcation in detail, be described with sufficient accuracy for the purposes of a definite boundary register, an amending notification should issue as soon as the information becomes available on final demarcation and survey.*

Detailed
record
of Reserved
forests.
(Form No.
1.)

(ii) At the time of reservation a complete abstract enumeration of the rights to which the reserve has been declared subject should be prepared, and either published in the Gazette, together with the notification, or printed separately, as the Local Government may decide. A copy of every such notification and abstract will be kept for each Forest Division in a bound volume, to be called the *Register of Reserved Forests*; and each notification, with the corresponding enumeration of rights, will be numbered separately according to the date from which the reservation takes effect. The register for each forest will commence with an area statement in Form No. 1 and several pages of the volume will be allotted to it, so as to afford space for additions or corrections. It is desirable that a sketch map on a small scale should form part of a record for each reserve.

(iii) A copy of every subsequent order which affects the constitution of any reserve, as well as of every order under the Forest Act or Regulation by which rights are modified or regulated, or further rights or concessions are granted

* It must be understood that an amending notification can only describe more precisely or more correctly the boundaries of the same land that was covered by the original notification. It cannot be used to add to or take away from that land. If it is wished to include new land in the reserve, separate reservation proceedings must be instituted, if it is desired to exclude land from the reserve, it must be formally disforested.

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within the reserve, should be inserted, immediately after its promulgation, in the same volume under the reserve to which the orders relate.

(iv) A register of reserved forests for the entire circle will also be maintained in the Conservator's office. On the 1st August in each year the Divisional officer will furnish the Conservator with brief particulars concerning all entries made in his register during the preceding twelve months.

(v) As far as practicable, a map of each reserve should be deposited in the Chief Conservator's, Conservator's and Divisional offices.

Supply to officer in charge, Forest Map Office of copies of all notifications constituting Reserved and Protected forests, or modifying the boundaries of such forests.

45. In order that the maps in the Map Office at Dehra Dún, showing the areas covered by forests in the several provinces, may be complete in respect to the data available up to date, a copy of all notifications constituting Reserved and Protected forests, or modifying (by exclusion or otherwise) the boundaries of such forests, together with an indicative tracing or sketch map, should be forwarded by Conservators, under the orders of Local Governments, direct to the officer in charge, Forest Map Office, who is charged with the duty of making the necessary entries and alterations in the maps in question.*

Registers of Protected and other forests.

46. As far as the data are available, registers similar to those prescribed in Article 44 for Reserved forests will be kept up for Protected forests, and for all other areas under the management of the Forest Department.

Annual plan of operations.

47. (i) An "Annual Plan of Operations" must be drawn up in which the working of each forest for the year will be detailed. This plan will ordinarily be framed for the forest year, and it must be submitted to the Conservator with the budget estimates, or at such other time as may be prescribed by the Local Government.

(ii) Wherever a working-plan has been framed, the annual plan of operations must be based upon the provisions of the working-plan. Where no working-plan exists, and until such plan is made, the annual plan of operations must be based on the general principles of forest conservancy; that

* A small scale map of areas added to sanctioned working-plans should also be forwarded direct to the officer in charge, Forest Map Office (Inspector General of Forests' Circulars Nos. 1239 to 1250, dated 7th December 1905).

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II.**

is to say, the quantity of timber to be cut and of other material to be taken out of a forest must be fixed so as to secure the maintenance and improvement of the forest. Guided by these considerations, the annual plan of operations should provide for fellings, thinnings, export of forest produce, the grazing of cattle, protection against fire, and the execution of works of reproduction and improvement.

(iii) When working-plans or plans of operations are framed, the provisions necessary for recognizing and supplying local requirements to the utmost point that is consistent with Imperial interests, in accordance with the principles laid down in Circular No. 22-F., dated 19th October 1894 (Appendix V), should be embodied in them. The exercise of all rights that have been recorded at settlement will necessarily be provided for in these plans.

48. Working-plans shall, as far as practicable, be prepared for all forests or collections of forests under the management of the Department, provided that they are being or are about to be exploited. Their preparation will be carried out by local agency and under the general or special orders of Local Governments; but, in order to ensure that plans may be drawn up according to correct principles, the Conservator shall submit a preliminary report before, or as soon as possible after, the commencement of operations. In provinces where there is a Chief Conservator, the preliminary report will be submitted to that officer; in other provinces to the Inspector General. This report will contain a short description of the forests for which it is contemplated to frame a working-plan, facts relating to their management, working, and reproduction, the future treatment recommended, with the reasons for the same; propositions regarding the basis on which it is intended to build the plan of exploitation and management (whether on area, material, or material, with area-check); and proposals with regard to valuation surveys. A small scale sketch map showing roughly the proposed working circles and any other information that can conveniently be included, with the object of more clearly setting forth the proposals for future working than is possible by means of manuscript description alone, should accompany the report. The Inspector General (or Chief Conservator) will retain this report, and communicate his remarks thereon to the Conservator. Chief

Procedure
to be
followed
when it is
proposed to
frame
working-
plans.

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Conservators may at any time during the preparation of a working-plan consult the Inspector General of Forests on any technical point. Conservators should consult the Inspector General (or Chief Conservator) on all important technical points connected with the elaboration of working-plans.

Directions regarding the technical part of the preparation of working-plans.

49. The Inspector General, or in his own province the Chief Conservator, may issue, in the form of circulars or otherwise, directions regarding the technical part of the preparation of working-plans; but if the Inspector General has reason to disapprove of the proceedings on any other point he will address the Local Government with a view to the issue of such orders as may appear advisable. Any difference of opinion between the Inspector General and the Local Government will be referred for the orders of the Government of India.

Areas for which separate working-plans shall be prepared.

50. The area for which each separate plan of management or working-plan shall be prepared depends on the circumstances of each case; but, as far as possible the plan should deal with all the forests situated in one locality and the entire area of each forest in that locality. This area may consist of a sub-division, a range, a division, or of merely a beat or group of beats, and shall be divided into as many working-circles as may be necessary, extensive tracts which it may not be deemed expedient to work being relegated to a separate circle or circles.

Working-circles.

51. (i) A "working-circle"* is, as a rule, an area subjected to one and the same cultural treatment, and which it is proposed to exploit separately by means of distinct series of operations. Exceptionally, where the composition and distribution of the crop render this advisable, a working-circle for which a definite method of treatment is prescribed may overlap portions or the whole of other working-circles, or which other distinct methods of treatment are prescribed. Working-circles may consist of one or more felling series, *i.e.*, areas comprising a complete series of coupes, each felling series being worked independently of the others. If the desired object can be obtained by the formation of several

* Tracts which it is not proposed to work immediately may also, for convenience, be considered as forming working-circles.

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II.

felling series, the multiplication of working circles is unnecessary and should be avoided.

(ii) A “coupe” is the area set aside to be operated on in Coupes. a single year and may or may not constitute a permanent sub-division of a forest.

(iii) “Blocks” are main divisions of a forest and should Blocks. be indicated by local names. Their boundaries may conveniently be made to coincide with those of administrative charges, such as Ranges or Beats.

(iv) “Compartments” are smaller divisions. Where a a Compart- forest is divided into compartments, their boundaries, as a rule, should be either natural features—such as streams, spurs or ridges—or existing landmarks—such as roads, rides, fire lines, etc. The detailed analysis and description of a forest may necessitate the formation of sub-compartments; but the boundaries of these more minute sub-divisions should not be permanently marked out on the ground.

(v) “Blocks” should be indicated by local names, Designation and num- “coupes” by Roman numbers, “compartments” by Arabic bering of numbers, and “sub-compartments” by small letters added Blocks and to the number of the compartment, thus :— Compart-

“Raipur IV, 18, c” would indicate Raipur Block, Coupe No. IV, Compartment No. 18, and sub-compartment c.

52. (i) The working-plan shall, as far as possible, be drawn up in the following form :—

General
rules for the
prepara-
tion of
working-
plans.

INTRODUCTION.

Part I.

SUMMARY OF FACTS ON WHICH THE PROPOSALS ARE BASED.

DESCRIPTION OF THE TRACT DEALT WITH.

Name and situation.

Configuration of the ground.

Underlying rock, and soil.

Climate.

Agricultural customs and wants of the population.

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II.****Management and working of the Forests.****THE COMPOSITION AND CONDITION OF THE FORESTS.**

Distribution and area.
State of the boundaries.
Legal position.
Rights.
Composition and condition of the crop.*
Injuries to which the crop is liable.

SYSTEM OF MANAGEMENT.

Past and present systems of management.
Special works of improvement undertaken.
Past revenue and expenditure.

UTILIZATION OF THE PRODUCE.

Marketable products ; quantities consumed in past years.
Lines of export.
Markets.
Mode of extraction and its cost.
Net value of each class of produce.

MISCELLANEOUS FACTS.

The Forest staff.
Labour supply.

Part II.**FUTURE MANAGEMENT DISCUSSED AND PRESCRIBED.****BASIS OF PROPOSALS.**

Working-circles and felling series how composed ; reasons for their formation.
Blocks and Compartments ; justification of the sub-division adopted.
Analysis of the crop ; method of valuation employed.

* Information should be given as to all that is known about growth in girth and height and of form factors for the principal species. The information here given will be utilized in the calculation of the possibility (*vide* entry under " Fellings " in Part II).

Management and working of the Forests.**METHOD OF TREATMENT.***

Object sought to be attained.

- (a) As regards the improvement and regulation of the water supply.
- (b) As regards the yield of forest products.

Method of treatment adopted in order to attain the above objects.
The exploitable age.

THE FELLINGS.*

The general working scheme ; calculation of the possibility.

Period for which the fellings are prescribed.

Areas to be felled annually or periodically ; order of their allotment.

Nature of and mode of executing the fellings.

Tabular statement of the fellings to be made.

Forecast of condition of crops at their conclusion.

SUPPLEMENTARY REGULATIONS.*

Cleanings, thinnings, or other improvement fellings.

Grazing and other rights.

Sowings, plantings, or other works special to each circle.

Improvements common to whole area.

MISCELLANEOUS.†

Miscellaneous prescriptions.

Changes proposed in the Forest staff.

Financial results of proposed working.

* Each working-circle should be separately dealt with as regards the method of treatment, the fellings, and all supplementary provisions, except those that are common to the whole area, such as the construction of roads, etc. Also, when the treatment deemed theoretically correct cannot, owing to local circumstances or for special reasons, be applied, it should be briefly discussed and clearly indicated in the plan, the reasons being as far as possible explained and justified in detail. *Vide* Inspector General's Circular No. 6 W. P., dated 11th May 1896.

† Information upon the following matters should also be furnished in order to indicate the actual cost of the working-plan :—

- (a) Establishment employed.
- (b) Expenditure incurred under all heads.

Collection of data and up-keep of record and control forms :—

- (1) General scheme.
- (2) Yearly record of spring levels, of rainfall, of width of beds of streams and torrents and of high and low water therein.
- (3) Periodical measurement of sample plots or areas.
- (4) Form factors.
- (5) Fire conservancy registers and maps.
- (6) Forest journal.
- (7) Compartment register (for detailed statement of all trees felled year by year).
- (8) Control forms (amount of detail necessary).

APPENDICES TO WORKING-PLANS.

Maps.

Description of crop in each compartment ; written or by stock-maps.

Valuation surveys ; written record of results.

Rates of growth ; record of observations made.

A concise summary (by working circles) of the prescriptions of the plan, with references to paragraphs of Part II of the plan dealing with them.

Miscellaneous statements.

(ii) The year for which operations are prescribed (or estimates made) will, in the absence of special sanction as for the annual plan of operations (Article 47). be the forest year.

(iii) The amount of detail requisite in the compilation of the working-plans will depend upon the demands which are made on the forests, the nature and value of the produce removed from them, and the other purposes which they are to fulfil. To obviate the necessity for frequent applications for sanction to petty deviations, working-plans should usually contain prescriptions permitting, so far as is desirable, and under such local regulations as the Conservator may consider necessary, the extraction of dead and fallen trees, wherever found, and the felling, in convenient localities, of trees required for departmental works. Similarly, the extraction of trees felled in the course of construction or repair of roads and paths and in the

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II.

clearing or maintenance of rest-house compounds and camping grounds and of fire and boundary lines should be provided for.

(iv) Where the demand exceeds or even equals the possible outturn, working-plans must be prepared with the greatest minuteness, and everything must be arranged so as to obtain the highest outturn or annual income which the forest is capable of returning under the most careful management. Where, on the other hand, the demand is as yet below the ordinary capability of the forest, a more simple and expeditious procedure may be followed.

(v) With a view to bringing all important forests, for whose produce a demand exists or is likely to arise in the near future, as soon as possible under systematic management, the first working-plans may be of a simple description and based on such data as may be readily obtainable, to be succeeded by more accurate plans as the detailed information required for their preparation becomes available.

(vi) Cases have occurred of data which have subsequently been ascertained to be wholly or partially incorrect being used by working-plans officers as facts upon which their proposals were based. In these cases it seems clear that the officers did not personally inspect the forests or locality, and failed to satisfy themselves as to the accuracy of information furnished by their subordinates. Such errors are manifestly objectionable. They can, as a rule, only be discovered after the plan has been some time in force, and they may, and often must, render it unworkable and necessitate additional expenditure of time and money on its revision. The officer who prepares a working-plan will be held responsible for the accuracy of the statistical information it contains : provided that in cases where the conditions are such that the collection and record of such information can safely be entrusted to his subordinates, the names of such subordinates shall be mentioned in the working-plan. The working-plans officer must, under any circumstances, make a personal inspection of all portions of the area dealt with, which it is proposed to exploit under the provisions of the plan, and satisfy himself that all information, however collected, in respect of such portions is accurate.

(vii) It is desirable that a careful examination and report should be made of the present and the possible influences of

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the forest tract upon the climate and water supply of the country; that the objects sought to be attained in the management of the area should be fully specified and that the treatment prescribed should be in accordance therewith. It is also of importance that the collection of data and upkeep of records should be continuous and accurate. With this object suitable localities for the measurement of spring levels and of rainfall should be specified and the erection of permanent benchmarks from whence bearings can be taken in order to record alterations in width of waterways and in variations of high and low water should be prescribed. The working-plans officer will, during his inspection of the area, compile a list of watercourses originating in or flowing through the forest, giving a short description of each and noting whether the water supply is perennial and its approximate volume at the time of his visit.

Procedure
when a
working-
plan has
been drawn
up.

53. (i) The officers in charge of local working-plans Divisions will be subordinate to Conservators who are responsible, within their respective circles, for the preparation of working-plans.

When a working-plan has been drawn up and accepted by the Conservator, he will submit it (in duplicate), finally printed off, to the Inspector General, or Chief Conservator as the case may be, who will forward it with his opinion and remarks to the Local Government.* The latter will then pass orders on the plan and forward the prescribed number of copies of it, bound together with those orders and all important correspondence regarding its provisions, to the Inspector General of Forests. The Inspector General of Forests will not advise on working-plans submitted by Chief Conservators unless the Local Government asks for his opinion, but he may bring defects in sanctioned working-plans in any province to the notice of the Local Government concerned.

(ii) As regards deviations from an approved working-plan not amounting to an alteration of the general scheme

* To obviate the possible necessity for numerous amendments in a finally printed off working-plan, the Inspector General or Chief Conservator may, when he considers this desirable in any particular case, order that a type-written copy or a proof of the plan shall first be submitted to him for examination. Any such order should be given when the Inspector General's or Chief Conservator's remarks on the preliminary report are communicated to the Conservator (Article 48).

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of management, Local Governments have full control and may delegate to Chief Conservators and Conservators such powers as they may consider desirable. Copies of all orders issued in this connection should be communicated to the Inspector General of Forests. Similarly, the Inspector General should be informed immediately of all orders issued by Local Governments, Chief Conservators, or Conservators, sanctioning such deviations, and of all changes in the areas covered by working-plans.

(iii) The same procedure should be followed with regard to alterations in character of exploitation, extensions, and revisions of existing working-plans, as is prescribed in this and the preceding Articles with regard to the compilation of original plans. Copies of all the amendment slips should be supplied to the Inspector General of Forests.

54. (i) For the control of the working of all forests under working-plans, the following control records will be kept up :—

- (1) A Control Book in Form No. 2 or, where girdling operations are prescribed, in Form No. 3.
- (2) A record in Form No. 4 of works of Maintenance, Reproduction, Improvement and Protection.
- (3) A Forest Journal.
- (4) A Map showing the results of fire-protection.

Control of
working of
forests for
which
working-
plans exist.
(Forms Nos.
2, 3 and 4.)

(ii) Forms Nos. 2 (or 3) and 4 will be kept up separately for each working-circle for the year for which operations are prescribed in the working-plan. They will be prepared in the manner indicated in the specimen forms, and in accordance with the following instructions :—

Form No. 2 (or 3). (a) The authority under which exploitation in excess or in deficit has been permitted (Article 53 (ii)) will be quoted in the column of "Remarks."

(b) In the event of the area or quantity of material exploited in any year being less than that prescribed in the working-plan, the balance will be brought forward year by year, as still available for exploitation, until it is exploited or written off under competent authority.

(c) Any exploitation in excess (whether of material or area) of the prescriptions of the plan will, unless orders to the contrary are issued by competent authority, be deducted from the quantity prescribed for exploitation in future years.

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(NOTE.—When the prescriptions of a working-plan are by sub-periods and not by years, these instructions should be applied accordingly.)

Record of
Works.

Form No. 4.—This will be a brief record of all works carried out in connection with the construction and repair of communications and buildings, wells, tanks, etc., demarcation, sowing and planting, fire conservancy, climber cutting. Also improvement fellings, thinnings and cleanings when these operations are not profitable, but expenditure under AVIII (b) and (c) will not be shown in this form. To provide for a record of operations not definitely prescribed in the working-plan, Form No. 4 should, when necessary, be divided in the following manner and kept up accordingly :—

I. Provisions of the working-plan.

II. Suggested measures of the working-plan.

III. Measures neither prescribed nor suggested in the working-plan, but carried out during the year.

Forest
Journal.

(iii) In the Forest Journal will be recorded all noteworthy occurrences, which bear on the management and improvement of the forest, more particularly on the state of the reproduction of the more valuable species and on the suitability or otherwise of the system of management prescribed in the working-plan.

(iv) The map showing the results of fire-protection will be prepared and maintained in such manner as the Local Government may direct. In this connection attention is invited to the Inspector General of Forests' Circular No. 5, dated the 14th July 1887.

Control of
working of
forests for
which there
are no
working-
plans.

55. Similar registers and Forest Journals will, so far as is possible, be kept up for forests for which no working-plans have as yet been framed : in the case of Reserved forests or demarcated Protected forests, for each forest or group of forests as may appear most convenient to the Chief Conservator or Conservator ; and in the case of undemarcated Protected forests or Unclassed State forests, as fixed by the same officers.

Plantation
Journals.

56. Registers or journals, in such form as may be prescribed by the Chief Conservator or Conservator, shall be maintained for all areas sown or planted.

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57. (i) Divisional officers will, not later than the 15th August in each year, submit * to the Conservator Forms No. 2 (or 3) and 4, duly filled in for the previous forest year as far as they relate to forests for which working-plans exist. The forms must in every case clearly compare the prescriptions and suggested measures† of the plans with the results of operations carried out (the column of "Remarks" being used to elucidate entries where necessary). The Conservator will enter the items in his Control Books and, in provinces where there is a Chief Conservator, will forward the forms to the Chief Conservator not later than the 1st November in each year.

Entries made in Forms Nos. 2, 3 and 4 to be submitted to the Chief Conservator, the Conservator and the President of the Research Institute.

(ii) The Conservator, or in provinces where there is a Chief Conservator, the Chief Conservator is responsible for the final checking of the Control Forms. (In provinces where there is more than one Conservator but no Chief Conservator, the Local Government may, if it so wishes, entrust the work of checking Control Forms for all the circles of the province to one of the Conservators, and may, if necessary, depute temporarily for his assistance an officer of the Imperial or Provincial Service, provided that no extra remuneration is granted to any officer in consequence of these arrangements.)

(iii) Signed copies of Forms Nos. 2 (or 3) and 4 should be forwarded not later than the 1st February to the President Forest Research Institute, Dehra Dun, by the officer by whom the Forms have been checked. The Inspector General is at liberty to point out to the Local Government any departure from the sanctioned plan which may come to his notice, but the Forms will not necessarily be subjected to detailed examination, and the entire responsibility for securing accurate compliance with the prescriptions of the working-plans will rest with the Conservator or Chief Conservator who checks the forms.

58. (i) Special grants of timber or other forest produce free or at favourable rates, for specific purposes, require the

Free grants of timber and other produce.

* For working-plans which have been specially sanctioned for the calendar or financial year Divisional officers will submit the Control Forms by such date as the Conservator may direct.

† Inspector General's Circular No. 5 W. P., dated 12th May 1894.

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II.

Management and working of the Forests.

sanction of the Government of India if they exceed the following values :—

Province.	(a) For the construction of large works of public utility such as railways, tramways and the like.	(b) To village communities, public bodies, Departments of Government or sections of the community in their collective capacity.	(c) In other cases.
	R	R	R
Bengal	25,000	5,000	2,000
United Provinces			
Punjab			
Burma			
Bihar and Orissa			
Central Provinces			
Other Local Governments or Administrations	10,000	1,000	500

(ii) Within these limits, and subject to the principles laid down in Circular No. 8-F., dated 21st May 1895 (Appendix VII), such grants may be sanctioned by the Local Government; but all concessions of whatever value made under (a) for the construction of railways or tramways must be reported at once to the Government of India. The Local Government may delegate to the Chief Conservator or Conservator the power of sanction (subject to the above limits) up to the value of R1,000 and to any selected officer or class of officer in charge of a Forest Division up to the value of R250 in any one case.

CHAPTER III.

ACCOUNTS.

PART I.—GENERAL.

59. All revenue and expenditure will be classified in accordance with the arrangement of Form No. 24, and with the instructions contained in Appendix X. Classification of revenue and expenditure.

60. After completing the audit of the monthly accounts of one province or circle, the Accountant General will prepare summaries of revenue and expenditure for each division (Form No. 5), a consolidated account current for the whole province or circle (Form No. 6), and a summary of revenue and expenditure of the different divisions of each circle (Form No. 24). A copy of returns in Forms Nos. 5 and 6 will be furnished to Conservators monthly. Duties of Accountant General after completing his audit.

61. (i) Chief Conservators and Conservators are authorised to sanction the writing off of irrecoverable revenue up to R1,000 and R200, respectively, in each case. For amounts above R1,000 or R200, as the case may be, the sanction of the Local Government must be obtained; and when the amount written off exceeds R10,000 the action taken by the Local Government should be reported to the Government of India. Irrecoverable revenue.

(ii) Local Governments and Administrations are authorized to delegate to any selected officer or class of officers in charge of a forest division the power to write off sums of irrecoverable revenue up to R25 in each case.

62. (i) No stores, tools and plant, excepting petty articles, and no live stock, nor any timber or other stock may be written off the accounts of Divisional officers without the Conservator's sanction, or, when the value of the stores, animals or timber exceeds R1,000 without the sanction of the Local Government, but Local Governments and Administrations are authorised to delegate to a Chief Conservator, in the above respect, powers to write off stock of a value not exceeding R5,000 and to any selected officer or class of officer in charge of a forest division within a limit of R250. Power to write off stores, etc.

(ii) When the value of any stock written off the accounts exceeds R10,000, the action taken by the Local Government should be reported to the Government of India.

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III.

Accounts.

Part I.

GENERAL—continued.

Refunds of
revenue.

63. Refunds of revenue exceeding R10,000 require the sanction of the Government of India. The sanction necessary for refunds of revenue not exceeding R10,000 is regulated by the orders of the Local Government.

Sales of
forest pro-
duce, stores,
tools or
plant.

64. (i) No timber or other forest produce, and no live-stock, stores, tools or plant may be sold except on receipt of cash payment in full at the time of delivery. The Conservator may, however, authorise Forest officers of and above the rank of Ranger, in exceptional cases and under such conditions regarding time of payment as he may lay down, to effect sales without payment in full at the time of delivery. Every such transaction, if the value exceeds R5,000, should be reported to the Local Government; if the value exceeds R10,000, the previous sanction of the Local Government should be obtained.

(ii) Sales to public Departments with whom the accounts are adjusted by book-transfer are exempted from this rule. Exceptions may also be authorised by Local Governments in the case of special transactions with other purchasers.

Rent for
houses or
land.

65. For all regularly-recurring expenditure of the nature of rent for houses or land, the sanction of the Conservator is required; and if such rent exceeds in any one instance R50 per mensem, or exceeds for the whole circle an aggregate of R500 per mensem, the sanction of the Local Government is necessary. A Chief Conservator may sanction recurring charges of the nature of rent up to R100 in each case.

Pleaders'
fees in
criminal
prosecu-
tions.

66. The Conservator has power to sanction expenditure on Pleaders' fees, up to a limit of R250 in each case, in the prosecution of criminal offences. A Chief Conservator has similar powers up to a limit of R500 in each case. Expenditure in excess of that amount requires the sanction of the Local Government.

Local Governments and Administrations are authorised to delegate to any selected officer or class of officer in charge of a Forest Division the power exercised by a Conservator to sanction expenditure on Pleaders' fees, up to a limit of R100 in each case, in the prosecution of criminal offences. Divisional officers should, if possible, report to the Conservator before commencing proceedings in any grave or unusual criminal case.

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III.
Part I.

GENERAL—continued.

67. It lies with Local Governments to define 'ordinary' and 'extraordinary' expenditure. The former will usually comprise the cost of all operations which are necessary to produce revenue, or which are concerned with the maintenance and ordinary operations undertaken annually for the improvement of the forests. The latter will usually include items such as :—

'Ordinary' and 'extraordinary' expenditure.

1. Purchase of live-stock, stores, tools and plant. A-VI.
2. Construction of permanent roads, tramways, bridges, houses, canals, timber-slides, sawmills, etc. A-VII.
3. Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights. A-VIII (b).
4. Initial expenditure on plantations, including extensive cultural operations. A-VIII, (e).
5. Maintenance charges of plantations, other than of plantations made in accordance with a sanctioned working-plan. A-VIII, (e).

68. Conservators are authorised to sanction all usual payments on account of items of ordinary expenditure, provided the budget allotments are in no case exceeded.

Ordinary expenditure.

Local Governments and Administrations are authorised to delegate to any selected officer or class of officer in charge of a Forest Division the power to sanction all usual payments on account of items of ordinary expenditure, provided the budget allotments are in no case exceeded.

69 As regards extraordinary expenditure :—(i) Chief Conservators may sanction the following items of expenditure up to the limits specified below :—

Extraordinary expenditure.

	R
(a) Purchase of elephants.	4,000
(b) Purchase of live-stock other than elephants, stores, tools and plant including office and rest-house furniture and tents	1,000
(c) Other items	5,000

(ii) Conservators may sanction items of expenditure up to the following limits :—

	R
(a) Purchase of live-stock (excepting elephants), stores, tools and plant, including office and rest-house furniture and tents*	1,000 each.
(b) Other items	2,000 „

(iii) Local Governments and Administrations may authorise Conservators to purchase elephants within the following limits of cost for each elephant :—

	R
In Burma	4,000
In other provinces	3,000

provided that the establishment of elephants sanctioned to be maintained is not increased without the sanction of the Local Government.

(iv) Local Governments and Administrations are authorised to delegate to any selected officer or class of officer in charge of a Forest Division the powers of a Conservator to sanction—

- (1) under (ii) (a) the purchase of stores, tools and plant, subject to a maximum of R500 in each case ;
- (2) under (ii) (b) other items of expenditure (excluding live-stock, furniture and tents) up to R1,000.

(v) Local Governments have power as follows to sanction items mentioned in this article :—

Bengal	} Not exceeding 25,000 or, in respect only to the construction of and repairs to launches required for inland navigation and for use at ports, up to a limit of R1,00,000 in each case.†
United Provinces	
Punjab	
Burma	
Bihar and Orissa	
Central Provinces and Assam	} Not exceeding 5,000.
Other Local Governments	

* *Vide* Article 1042 (a) of the Civil Service Regulations.

† The advice of the Director, Royal Indian Marine, as regards the type and cost of the vessel to be constructed, shall invariably be obtained and shall be adopted on all material points. Without the previous sanction of the Government of India in the Army (Marine) Department, no vessel shall be built otherwise than at a Government dockyard

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Part I.

GENERAL—continued.

(vi) Any project, the estimate of which exceeds the limits noted in this article, requires the sanction of the Government of India. The power given in this article must not be taken to authorise any kind of expenditure that is contrary to rule or to the accepted policy or procedure of Government.

70. (i) Divisional officers have power to incur extraordinary expenditure in Burma up to R300, and elsewhere up to R200 for each item, under the following heads:—

Powers of
Divisional
Officers to
incur
extraordi-
nary
expendi-
ture.

(a) stores, tools, and plant, excepting office and rest-house furniture and tents ;*

(b) works specified below :—

1. Construction of permanent roads, tramways, bridges, houses, canals, timber-slides, sawmills, etc.
2. Purchase of land for plantations and forest purposes and cash compensation for extinction of forest rights.
3. Initial expenditure on plantations, including extensive cultural operations.
4. Maintenance charges of plantations, other than of plantations made in accordance with a sanctioned working-plan.

(ii) All applications for the sanction of items exceeding R200, or R300 in Burma, must be accompanied by a separate estimate and, if necessary, by maps and plans.

(iii) Purchase of live-stock, office furniture, and tents* will, in every case, require the previous sanction of the Conservator or the Local or Supreme Government, as the case may be.

71. The grant of advances to contractors will be regulated by the orders of the Local Government. The Conservator may from time to time fix the amount up to which, and the circumstances under which, advances may be made to contractors without his previous sanction. The Conservator may also require that all advances made to contractors, exceeding certain limits, must be reported to him.

Advances
contractors.

* Vide Article 1042 (a) of the Civil Service Regulations.

**Chap.
III.****Accounts.****Part I.****GENERAL—concluded.**

Irrecover-
able
advances.

72. In the event of an advance or a portion of it proving irrecoverable, it may be written off under the head Miscellaneous—

- (i) under the orders of the Chief Conservator or Conservator of Forests concerned if the amount does not exceed R250 in each case ;
- (ii) under the sanction of the Local Government if the amount exceeds R250 but does not exceed R5,000, and
- (iii) with the sanction of the Government of India if the amount exceeds R5,000.

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III.

Part II.

PART II.—BUDGET ESTIMATES.

73. All matters connected with the preparation, consideration and submission of the budget estimates are governed by the provisions of the Civil Account Code, and it rests with Local Governments to issue the necessary instructions for the guidance of Forest officers subordinate to them.

Annual
Budget
Estimates.

74. Two copies of the sanctioned estimates should be submitted by each Local Government to the Government of India, Department of Revenue and Agriculture, so as to reach not later than the 1st May in each year.

Copies of
Budget
Estimates
to be sent
to Govern-
ment of
India.

75. Local Governments may delegate to Chief Conservators, Conservators, or Divisional Forest officers, such powers as they consider desirable regarding transfers of funds from one division to another or from one budget head to another, within the total amount sanctioned for each circle or division, subject to the proviso that no transfer shall be made of an amount provided under Establishments to Conservancy and Works, and *vice versâ*, without the sanction of the Local Government in each case.

Delegatory
powers.

The Accountant General's or Comptroller's audit may be conducted against the circle grant.

CHAPTER IV.

ANNUAL REPORTS AND RETURNS.

Divisional
annual
reports and
returns.

76. A brief Annual Report, or statement of progress in each Division for the forest year, extending from 1st July to 30th June, will be submitted to the Conservator by Divisional officers not later than the 15th August, in such a form, with such an arrangement of subjects and such details, as may from time to time be prescribed by him. The report will be accompanied by such of the annual returns in Forms Nos. 7 to 27 detailed in Articles 78-79, and by such other returns as the Conservator may direct.

Conservator's
annual
reports.

77. (i) The Conservator will prepare a short report for the Circle, exhibiting in a concise manner the progress of the work during the year in question, and submit it, not later than the 1st October, to the Local Government, who will forward it, with the usual Resolution thereon, to the Government of India in the Department of Revenue and Agriculture, so as to be received punctually by the 1st January. A copy of the Conservator's report will be forwarded, as soon as possible, to the Inspector General of Forests for information, as well as to the Director General of Commercial Intelligence, Calcutta, the officer in charge of the Forest Map Office, Dehra Dún, and the Honorary Editor of the *Indian Forester*.

(ii) The subjects treated of will be arranged as follows* :—

[Prescribed maximum limit of report 20 pages.]

TABLE OF CONTENTS.

CHAPTER I.—*Constitution of State Forests.*

Section 1. Alteration in area.

- „ 2. Forest Settlements.
- „ 3. Demarcation.
- „ 4. Forest Surveys.

* *Vide* Circular No. 10 F., dated 5th August 1904.

Annual reports and returns.

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IV.
—CHAPTER II.—*Management of State Forests.*

Section 1. Regulation of Management.

Sub-section (a) Preparation and Control of Regular Working-Plans.

„ (b) Preliminary Working-Plan Reports.

„ (c) Plans of Operations.

Section 2. Communications and Buildings.

Sub-section (a) Roads and Bridges.

„ (b) Buildings.

„ (c) Miscellaneous Works.

Section 3. Protection of Forests.

Sub-section (a) General Protection.

„ (b) Protection from Fire.

„ (c) Protection from Cattle.

„ (d) Protection against injuries from natural causes.

Section 4. Sylviculture.

Sub-section (a) Natural Reproduction.

„ (b) Artificial Reproduction.

„ (c) Operations for the improvement of the growing stock.

„ (d) Experiments.

Section 5. Exploitation.

Sub-section (a) System of Management—

(i) Major Forest Produce.

(ii) Minor Forest Produce.

„ (b) Agency of Exploitation—

(i) Departmental Agency.

(ii) Purchasers.

(iii) Rights and Privileges.

(iv) Free grants.

„ (c) Outturn and Sources of Forest Produce.

CHAPTER III.—*Financial Results.*CHAPTER IV.—*Administration.*CHAPTER V.—*General.*

APPENDICES.

(iii) In compiling the report the following principles should be strictly followed :—

1. The maximum limit of 20 pages of print should be printed at the heading of the table of contents, and it should not be exceeded unless the writer has previously obtained the permission of the Local Government to exceed it in a particular year.
2. The report should contain only the explanation of really important or suggestive variations in the statistics, and the statement of really noteworthy facts in the history of the year's administration.
3. No mere paraphrasing and reproduction of the statistics should be allowed in the report.
4. All attempts to offer explanations of variations in the figures which are not important or unusual should be excluded unless the fact alleged in explanation is in itself important enough to demand mention.
5. The idea that it is necessary to say something should be discarded, and it should be recognised that the briefer a report is the better, provided that it says all that is needed for an intelligent comprehension of the meaning of the facts and figures and of the salient features of the year's work.
6. The introduction into the text of large numbers of tables of statistics (usually a reproduction in an abridged form of the statistics in the appendices) detracts from the value and interest of a report while it greatly increases the cost of printing it. *The body of the report should be almost entirely in narrative form.* It will occasionally be necessary to introduce tables of comparative statistics into the narrative, but such tables should be brief and simple and their number rigidly restricted.
7. The number of maps or diagrams should be restricted; they should be placed at the beginning or end of the volume.
8. Tables of statistics should not be printed side-ways on a page unless distinct economy of space thereby results. The foolscap size lends itself easily to the printing of tables with their heading across instead of along the length of the page.
9. Pages of tabular matter should not be printed with the columns left entirely or almost entirely blank.
10. It is seldom necessary to give in full detail and in separate columns, in tables of statistics, the corresponding figures for the preceding year. In most cases it will be found sufficient to give corresponding figures for the totals only, by means of one additional line at the foot of the table.
11. Cross references between the statistical tables and the paragraph discussing them should be given by means of marginal entries on the paragraphs and, if possible, also on the tables themselves.

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IV.

12. The directions of the Government of India, that reports should be printed in solid pica and extracted matter and appendices* in small pica, should be strictly followed.

CHAPTER I.

CONSTITUTION OF STATE FORESTS.

1.—ALTERATION IN AREA.

This section should give concisely the areas added or excluded during the year, together with the reasons for additions and exclusions. The following four classes of forests should be dealt with (if existing in the circle):—(i) Reserved, (ii) Protected, (iii) Unclassed or Public Forest Land, and (iv) Leased Forests.

2.—FOREST SETTLEMENTS.

The progress made in Forest Settlements will be recorded, the area finally settled during the year, that under settlement, and the cost and agency employed. An estimate of the area still to be settled should be added, together with suggestions for the future.

3.—DEMARCATIION.

The length of boundary demarcated and repaired during the year should be noted, differentiating between external and internal boundaries. The method employed and its cost per mile should be stated, and an estimate made of the work still to be done.

4.—FOREST SURVEYS.

A short report by the Circle Superintendent, Survey of India Department, should, where necessary, be entered here, followed by a brief notice of local surveys if undertaken. The section should close with an estimate of the amount of survey work still outstanding.

The chapter should end with a statement of the total expenditure under the head "Constitution of State Forests."

* "Statistical appendices may be printed in small pica or in any of the smaller kinds of type—bourgeois, brevier, minion or nonpareil, as may be found convenient." Home Department Circular No. 643—651, dated 7th March 1905.

CHAPTER II.

MANAGEMENT OF STATE FORESTS.

1.—REGULATION OF MANAGEMENT.

(a).—Preparation and Control of Regular Working-Plan.

Under "Preparation" should be mentioned the area for which new working-plans were sanctioned during the year, and the area for which working-plans were under compilation. In each case the system of working prescribed or proposed should be recorded; and, in the case of completed plans, the cost per square mile. Under "Control" it should be mentioned whether the prescriptions of existing plans were carried out; important deviations should be explained and the authority therefor stated.

Revisions of working-plans should next be noted, and the sub-section should close with an estimate of the area for which working-plans are still required, and a list of plans which will lapse within the next three years.

(b).—Preliminary Working-Plan Reports.

A brief notice of the reports submitted or under compilation should be entered.

(c).—Plans of Operations.

Important deviations from sanctioned plans of operations should be explained, and if there exist areas for which no plans of operations were drawn up, the authority for the omission should be entered.

2.—COMMUNICATIONS AND BUILDINGS.

(a).—Roads and Bridges.

The sub-section includes tramways, slides, and all other forms of export lines.

The information should be sub-divided under the heads of "permanent" and "temporary" works. If the works were of some magnitude details of interest may be given regarding their nature.

(b).—Buildings.

Here again the information given should differentiate between "permanent" and "temporary" works, but no details are required save for permanent buildings of importance. The cost of permanent and temporary roads and bridges and buildings should only be given in totals

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CHAPTER II—(continued).

2.—COMMUNICATIONS AND BUILDINGS—concluded.

(c).—*Miscellaneous Works.*

A short paragraph may be devoted to a brief description of any miscellaneous works of interest. Otherwise a brief statement of the cost incurred will suffice.

3.—PROTECTION OF FORESTS.

(a).—*General protection.*

This sub-section is of importance, and the total number of forest offences which came under observation during the year should be compared with the average of those which occurred during the past three years. In the same way the offences of the year under the heads (i) "Injury by fire," (ii) "Unauthorized Felling or Removal of Produce," (iii) "Unauthorized grazing" and (iv) "Other offences" should be compared, the reasons for any marked increase or decrease being given. In another paragraph the number of cases compounded and brought into Court should be considered, together with the percentage of convictions obtained. The sub-section should close with remarks as to undetected cases and the nature of the punishments inflicted by the magistracy in important forest cases.

(b).—*Protection from fire.*

The sub-section should open with a statement of the method employed throughout the circle, and be followed by information as to the area under regular protection, the percentage of success attained, and its cost per square mile. The origin of fires should be considered under the following heads:—

- (i) Those originating in departmental fire conservancy operations.
- (ii) Those crossing outer fire traces.
- (iii) Those due to carelessness or accident by outsiders, or to unknown causes.
- (iv) Those originating from intention or malice.

The extension of operations to hitherto unprotected forests should be noted on.

(c).—*Protection from cattle.*

The percentage of forests open to (i) Grazing, and (ii) Browsing, to the whole area may be mentioned. The number of cattle impounded, as compared with the average number of the last three years, should be noted and reasons given for any marked change in these numbers. The injury done by cattle, the means taken to prevent such injury and their results, should be recorded.

CHAPTER II—(*continued*).3.—PROTECTION OF FORESTS—(*concluded*).*(d)—Protection against injuries from natural causes.*

This sub-section should be of interest. Any special danger threatening the forest, such as insects, parasites, climbers, snow, etc., should be mentioned, together with the measures taken to avert these dangers.

4.—SYLVICULTURE.

(a).—Natural reproduction.

This sub-section is of the greatest importance. It should be divided into reproduction from seed, and coppice, and so treated that the knowledge of the subject may be increased. To this end bald statements of the fact that reproduction was good, indifferent or bad will not be acceptable, unless the reasons are forthcoming. Steps taken or proposed to improve natural reproduction should be noted, and some idea given of the area treated and of the operations carried out. The effects of protection in the past, and the cost of the work of the year, should be mentioned.

(b).—Artificial reproduction.

This should be treated under the heads of (i) Regular Plantations, (ii) Taungya Plantations and (iii) Cultural Operations. The expenditure as well as the work on each should be considered separately. Cultural operations are those undertaken with a view, not to assist natural reproduction (which is treated of in the previous sub-section), but to replace it; and differ from regular plantations in that they constitute special works, such as the filling of blanks in forest land, the sowing or planting up of areas on which bamboo has flowered, etc.

(c).—Operations for the improvement of the growing stock.

This sub-section should deal with operations carried out in favour of the growing stock in natural forests and not with operations on growth induced by artificial reproduction or with those carried out to aid natural reproduction. They will include all weedings, thinnings, cleanings, girdlings and improvement fellings involving the removal of *unsaleable* material. Such operations should be kept distinct from exploitations yielding marketable produce. The area operated on and the cost should be entered.

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IV.

CHAPTER II—(continued).

4.—SYLVICULTURE—(concluded).

(d).—*Experiments.*

This sub-section should be devoted to a record of experiments made in the introduction of new species or in the utilization of indigenous growth. A brief but interesting record should here be maintained which may be of great use in extending the scope of economic forestry.

5.—EXPLOITATION.

(a).—SYSTEM OF MANAGEMENT.

(i).—*Major Forest Produce.*

The areas worked under the various methods of exploitation in force should be stated, and any reasons for increase or diminution of the areas operated on explained. The methods should be classified under the headings "Clear fellings by compartments," "Uniform," "Group," "Selection," "Simple Coppice," "Coppice with Standards," "Improvement Fellings" and "Unregulated Fellings."

(ii).—*Minor Forest Produce.*

The system of disposal of minor forest produce should be explained. Grazing permitted for the purpose of producing revenue should be here treated. Efforts made with a view to increase the utilization of minor forest products may be touched on.

(b).—AGENCY OF EXPLOITATION.

(i).—*Departmental Agency.*

The reasons for employing Departmental Agency should be given and the percentage of total outturn extracted by this method. The more important departmental works may be briefly described, including transport by land or water, and dépôt arrangements. Major and minor produce should be kept separate for the purposes of this sub-section, and the total value of disposals of the year should be entered.

(ii).—*Purchasers.*

The sub-section includes permit-holders, and a sub-division as regards major and minor produce becomes a necessity. The working of the permit system and the check at revenue and other stations will here be touched on. The total value of the year's sales should be entered.

CHAPTER II—(*concluded*).5.—EXPLOITATION—(*concluded*).*(iii).—Rights and Privileges.*

The sub-section should deal with the utilization by right and privilege holders of the produce placed at their disposal, and explain any increase or decline in the demand, as well as the means taken to permit the proper exercise of rights and privileges without damage to the forests. The estimated value of removals should be stated under each of the heads—timber, fuel, bamboos, grass and grazing and other minor produce.*

(iv).—Free grants.

Any large grants made during the year to individuals or communities may be mentioned, and the reasons for the grant explained. The estimated total value of the grants, calculated at full rates, should be given under each of the heads mentioned in sub-section (iii).

(c).—Outturn and sources of Forest Produce.

This sub-section will summarize by volume, quantity, or value, all outturn, by whatever agency extracted, and should do so by classes of forest (Chapter I—1) and classes of produce (Major and Minor). Remarks should be added giving any interesting information that may be available regarding the outturn of valuable timbers and of the more important minor products; also as to the number of cattle for which grazing has been provided.

This chapter should end with a statement of the total expenditure incurred under management of State forests.

CHAPTER III.

FINANCIAL RESULTS.

A comparison should be made of the income and expenditure of the present and the past year and the average of the five preceding years. An analysis should then be made of the income as derived from major and minor produce, of the expenditure (A) incurred on extension, constitution, improvement and exploitation of the forest property, and of that (B) incurred for administrative, executive and protective charges, giving percentages of the whole in each case, and at the end the per-

* *Vide* Appendix IX for the manner in which this value should be calculated and stated.

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centage of net income. The extent of outstandings and increase or deficit in stock should be taken into consideration.

So far as is possible, revenue and expenditure on account of forests not managed by the Forest Department, but which is credited or debited to "Forests" should be stated separately.

CHAPTER IV.

ADMINISTRATION.

This chapter should deal with establishments, services and conduct of officers, casualties, and relations between Revenue and Forest officials. The inspection of offices should be briefly reported on. No detail need be given of the charges held by various officers during the year nor of the number of days occupied on tour.

CHAPTER V.

GENERAL.

This chapter should deal with any special matter of interest which does not fall under any of the previous heads.

APPENDICES.

78. (i) The following returns will accompany the Conservator's annual report :—

Returns to accompany Conservator's annual report.

- Form 7. { (i) Area of Reserved forests.
(ii) Area of Protected forests.
(iii) Area of Unclassed forests.
(iv) Area of Leased forests.

- „ 8. Progress made in, and expenditure incurred on, forest settlements.
„ 9. Demarcation and maintenance of boundaries.
„ 10. Forest areas surveyed and under survey.
„ 11. Progress made in working-plans.
„ 12. Communications and buildings.

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APPENDICES—(*concluded*).

- Form 13. Prosecutions for breaches of forest rules.
- „ 14. Area of forest tracts protected from fire.
 - „ 15. Causes of forest fires.
 - „ 16. Areas open and closed to grazing.
 - „ 17. Return of grazing in State forests.
 - „ 18. Artificial reproduction.
 - „ 19. Annual statement showing the outturn of timber and fuel.
 - „ 20. Annual statement showing the outturn of minor forest produce.
 - „ 21. Annual account of timber, etc., in depôts and sold locally.
 - „ 22. Annual abstract showing the value of timber and produce at sale depôts.
 - „ 23. Annual abstract showing the value of live and dead stock.
 - „ 24. Annual summary of the revenue and expenditure of the different divisions.
 - „ 25. Annual account current.
 - „ 26. Annual statement of outstandings on account of revenue.
 - „ 27. Annual statement of outstandings and liabilities on account of contractors and disbursers.

No additional returns giving in a different form the information contained in the above statements shall be submitted. Any other appendices that may be inserted should be strictly limited to the illustration of important material points mentioned in the annual report.

(ii) The Accountant General will prepare Forms Nos. 24, 25 and 27 for the circles under his audit and forward them to the Conservator. These forms will be inserted in the annual report over the Accountant General's signature.

(iii) Forms Nos. 24 to 27 will be prepared for the forest year and be submitted with the annual report. Forms Nos. 24 and 25 will also be prepared for the financial year, and will be submitted as soon as possible after its close for the information of Local Governments.

Treatment
of fractions.

(iv) Except in Forms Nos. 25 to 27, fractions of rupees, square miles, acres, or cubic feet, if exceeding one-half, will

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be taken as a full rupee, square mile, acre, or cubic foot, as the case may be ; if one-half or less, they will be omitted.

In preparing the prescribed returns appended to annual reports showing the progress of forest administration in provinces which contain more than one Conservator's charge, the figures with details for each circle should be brought together into a single table with a grand total for all the circles, instead of separate series of statements for each circle.

79. Form No. 7 (*Area of Reserved, Protected, Unclassed and Leased forests*).—As this form is often referred to for the purpose of ascertaining the area of a particular forest, it may be prepared in detail every fifth year.* During intervening years only those individual forests should be entered separately in which alterations in area have taken place during the year. For the rest, it will be sufficient to give totals for divisions, circles and provinces. Where such alterations are caused by the mere rectification of previous area figures, it will be convenient to note the fact in a footnote. The form prepared in this manner should not occupy more than two pages for the largest circle.

Remarks
regarding
Forms Nos.
7 to 27.

Form No. 8 (*Progress made in, and expenditure incurred on, forest settlements*).—As regards areas already settled at the commencement of the year under report, it will suffice if they are shown in columns 1 and 3 in totals for divisions only ; the detailed information required by columns 4 to 15 being given only for those tracts in which settlement operations had been in progress during the year.

Form No. 9 (*Record of demarcation and maintenance of boundaries*).—As indicated by the heading of column 1, the information given in this form should be confined to totals for each division, with a grand total for the circle. The entries in column 5 should equal the total of those in columns 2, 3 and 4 ; while the eighth column should be the total of columns 5, 6 and 7. Column 6 is not intended to include any boundaries which do not require demarcation, as they will be shown in column 7. Where surveys have not been completed, the entries in columns 6 and 7 must be estimated.

Form No. 10 (*Forest areas surveyed and under survey*).—All that is required is divisional totals for each class of forests

* All forest statements or forms which are required in detail every fifth year should be so prepared for the years 1908-09, 1913-14, and so on.

separately. The totals of columns 2, 3, 8, 9, 14, 15, 16 and 17 should show the work done up to date, and this total added to column 22 (work remaining to be done) should equal the total forest area shown in column 23. Boundary surveys should not be taken into account in calculating the figure to be entered in column 22. When a tract which has already been shown as surveyed is resurveyed in a more elaborate manner, the area entered for the year under the head of the superior survey should be deducted from the area for previous years shown under the head of the inferior survey, the alteration being explained in the column of remarks. The entries in columns 1 to 13 should be based on information supplied by the Survey Department.

Form No. 11 (Progress made in working-plans).—This form is required in divisional abstract only for each class of forests separately. Columns 2 and 3 should show the area for which regular working-plans have been not only completed but also sanctioned by the Local Government in accordance with the provisions of the Forest Department Code. Areas for which working-plans, although completed, have not yet been finally sanctioned should not be entered in these columns. Areas for which working-plans have been compiled should, until such plans have been approved and sanctioned by the Local Government, be entered in column 4 or 5. The total of columns 2 to 7 should equal the total forest area shown in column 8.

The areas for which plans are under revision will continue to be shown in column 2, a remark concerning the area affected being made in column 10.

Form No. 12 (Communications and buildings).—A divisional abstract is all that is required; and this abstract should give the necessary particulars in five lines for each division, including the total, thus :—

Buildings (columns 2 and 9).

Roads (columns 4 and 11).

(a) Headquarter houses.

(a) Cart-roads.

(b) Rest-houses.

(b) Bridle-paths.

(c) Houses for subordinate establishments.

(c) Others.

(d) Others.

Total

Total

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—

Only the total expenditure incurred on "Other works" need be entered in columns 7 and 14.

Form No. 13 (Register of breaches of forest rules).—This form should be prepared in divisional abstract with three lines and a total for each division.

Form No. 14 (Area of forests protected from fire).—Information should be given for each range only, with totals for divisions and circles.

Form No. 15 (Causes of forest fires).—A divisional abstract is all that is required.

Form No. 16 (Area closed and open to grazing).—This form should be filled in by divisions only for each class of forests separately.

Form No. 17 (Return of grazing in State forests).—Information should be shown separately for each class of forests.

Form No. 18 (Artificial reproduction).—The information should be given under the following heads :—

- (1) Regular plantations,
- (2) Taungyas,
- (3) Cultural operations,

in divisional totals only, with a grand total for the circle. These heads should be shown in column 2.

The sum total of the column "Charges" will comprise the expenditure under A VIIIe and such portions of the expenditure under other sub-heads of VIII in Form No. 24 as should be debited against "Sowing and Planting."

Forms Nos. 19 and 20 (Annual statements showing the outturn of timber and fuel and of minor forest produce).—In Form No. 19 only divisional totals should be given for each class of forests separately. It is not necessary to show separate figures for the several methods of treatment adopted in exploitation, but, if desired, the outturn of the different classes of timber may be given.

In Form No. 20 an abstract for the whole circle, showing the outturn from each class of forests separately but without details for divisions, will suffice. The different kinds of produce to be shown separately may be left to Conservators, who will, apart from receipts on account of grazing and fodder

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grass and of bamboos, which should invariably be shown separately, confine themselves to items of revenue which are important in their circles, and show the rest in one entry under the head Miscellaneous.

*Form No. 21 (Account of timber and produce cut or collected by Government Agency).—*For all purposes of superior control and statistics it will suffice if the opening balances, the receipts and disposals during the year (taking into account all the various sources)*, and the closing balances, are given in lump sums for each division under the main heads of timber, firewood and minor forest produce only. For provinces in which any one kind of wood possesses a special value, such as teak, sandalwood, padouk, etc., transactions in these woods may be shown separately from those in woods of other descriptions.

*Forms Nos. 22 and 23 (Annual abstracts showing the value of timber and produce at sale depôts, and of live and dead stock).—*In preparing these forms care should be taken that sufficient allowance is made for deterioration in the value of stock in hand, so that the figures entered at the close of the year may represent its value as correctly as possible.

Concise abstracts for the whole circle will meet all requirements.

Chief Conservator or Conservator to prescribe the manner and detail in which forms accompanying Divisional officers' reports shall be kept.

80. The directions in Article 79 apply to the forms which accompany the Conservator's annual report. It rests with the Chief Conservator or Conservator to prescribe the manner and detail in which the forms accompanying Divisional officers' reports under Article 76 shall be kept up.

CLASSIFIED LISTS OF FOREST OFFICERS.

Classified lists of Forest officers (Form No. 28).

81. Half-yearly classified lists of Forest officers will be forwarded by Local Governments in print direct to the Superintendent of Government Printing, India, punctually on the 1st

Receipts.	Disposals.
* Received from the forests in depôts and sold locally.	Removed by purchasers from depôts. Sold locally.
Received by conversion in depôts.	Converted in depôts.
Received by transfer from sale depôts.	Lost or written off as useless. Used by the Departments. Transferred to other sale depôts.

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February and the 1st August in each year. Five copies of each list should be forwarded at the same time to the Government of India, Department of Revenue and Agriculture. The lists should be prepared in accordance with Form No. 28, and care should be taken that all abbreviations and symbols denoting the professional training of officers and their qualifications, etc., as well as all other necessary particulars are correctly entered.*

* *Vide* Circular No. 15 F., dated 1st June 1909.

FORMS.

Register of Reserved Forests.

[Form No. 1.]

[Articles 44, 46.]

FORM No. 1.

FOREST DEPARTMENT.

REGISTER OF RESERVED FORESTS.

Name of Reserve.

CHANDI.

CIVIL DISTRICT OF TERRITORY and REVENUE SUB-DIVISION in which situated.

United Provinces of Agra and Oudh, District *Bijnor*, Pargana *Najibabad*.

NUMBER and DATE of GAZETTE NOTIFICATION declaring the area a Reserved or State Forest.

Notification No. 287 of 20th August 1880, published in the *North-Western Provinces and Oudh Gazette* of 25th August 1880, Part II, page 307.*Area statement.**

Particulars.	Area in acres.	REMARKS.
Forest burdened with rights	4,261	As taken out by Forest Survey Branch from published maps on scale of 4" = 1 mile.
Ditto free of rights	1,089	
Roads and paths	67	
Streams	32	
Total area under Forest Department .	5,449	Under Notification No. 34 of 20th August 1889 reduced by 21·12 acres. <i>Vide</i> correspondence ending with No.
Public roads not under Forest Department.	108	
Private lands included in Reserve .	567	
Total area within boundary pillars .	6,124	

The entries in the above statement are merely by way of example, and any further particulars should be added that it may be desirable to include. The record for each forest will be completed as prescribed in Article 44 and Circular No. ¹⁵ F., dated

Form No. 2.]

Control Book for Working-Plans.

FORM No. 2.

FOREST DEPARTMENT,

Control Book for the Chakia Sal Working Circle of the

PROVISIONS OF WORKING-PLAN* (AND PARAGRAPHS OF THE WORKING-PLAN PRESCRIBING THEM).						RESULT OF PRESCRIBED OPERATIONS			
Year or period for which operations are prescribed.	LOCALITY TO BE EXPLOITED.			Nature of felling to be made.	Area, number of trees or quantity of material to be exploited.	Year of working.	LOCALITY EXPLOITED.		
	Block or Forest. — Name.	Compartments. — Nos.	Area. — Acres.				Block or Forest. — Name.	Compartments. — Nos.	Area. — Acres.
1	2	3	4	5	6	7	8	9	10
1909-10 (2nd year) (paras. 113 and 114).	Coupe I	1	738	Selection with improvement (para. 105).	738 acres. Maximum number of trees to be felled 800 (para. 110).	1909-10	Coupe I	1	738
1909-10 (1st year) (paras. 110 and 111).	Coupe II	2 (a) part.	688	Ditto	688 acres. Maximum number of trees to be felled 800 (para. 110).	1909-10	Coupe II	2 (a) part.	459
1909-10	Coupe VI	Rest of 6, 7 (a) and 4 (a).	797	Unregulated extraction of dry timber (para. 120).	797 acres		Nil.		
1909-10	Whole circle	Area open to grazing.	6,958	Unregulated (para. 121).	6,958 acres	1909-10	Whole circle	Area open to grazing.	6,958
	TOTAL		9,181		9,181 acres	..	..	..	8,155

* Unexploited balances to be entered in red ink in these columns until marked off or written off.

† Any operations carried out which are not definitely prescribed in the Working-Plan should be entered separately in the Remarks column.

Control Book for Working-Plans.

[Form No. 2.]

(FIRST EXAMPLE.)

[Articles 54, 55 & 57.]

UNITED PROVINCES.

Bahraich Division, Eastern Circle, for the year 1909-10.

TIONS.†		OUTTURN.				
Number of trees or quantity or material exploited.	Comparison + or —.	TIMBER AND FUEL.		OTHER PRODUCE.		REMARKS.
		Kind and quantity.	Volume in cubic feet (solid).	Kind and quantity.	Value in rupees (gross).	
11	12	13	14	15	16	17
No. trees felled ‡	acres.	186 Sal logs . 220 Sal poles . 20 Asna logs . 19 „ poles . 4 Miscellaneous logs. 20 Miscellaneous poles.	7,438 1,065 810 724 128 104			‡ 184 trees felled in 1908-09.
222 trees felled (178 Sal and 44 Asna).	—220§	176 Sal logs . 352 „ poles . 54 Asna logs . 35 „ poles . 3 Miscellaneous logs.	7,210 1,707 1,844 119 46			§ Sanctioned in Conservator's No. 60-B., dated 15th August 1910, and L. G. No. 335
	—797¶	Nil.				XIV-97, dated 12th August 1910. ¶ Ditto ditto.
		167 Sal logs . 3,210 „ poles . 1,510 „ scantlings . 5 „ pieces . 15 Miscellaneous logs. 20 Miscellaneous pieces.	7,122 23,185 2,650 13 316 10	Grazing No. 4,105 Mds. Srs. Wax and honey 1 24 Hides 3 20 Bankas 410 0	8.00 8 14 41	Produce removed by purchasers.
		396 Sal logs . 4,306 Sal poles . 6 Asna poles . 4 Miscellaneous logs. 43 Miscellaneous poles.	15,677 11,940 18 87 174	Thatch grass 27,000 0 Mohwa 80 0 Horns and bones 35 0	1,350 40 7	
		37 Sal logs . 5 Asna „ . 6 Miscellaneous logs. 36 Sal poles . 5 Miscellaneous poles. Fuel .	1,280 48 54 1,927 18 6,840	Thatch grass Mds. Srs. 2,240 0	56	
222 trees .	—1,026	Timber . Fuel .	85,650 6,840		2,366	¶ Confiscated timber left by concessionists. Produce removed by free grantees.

ly in these columns under the subsidiary heading "Unregulated fellings" the sanction for and the nature of the

Form No. 2.]

Control Book for Working-Plans.

FORM No. 2.

FOREST DEPAR

Control Book for the Saitba Working Circle of the Sing

PROVISIONS OF WORKING-PLAN* (AND PARAGRAPHS OF THE WORKING-PLAN PRESCRIBING THEM).						RESULT OF PRESCRIBED OPERA			
Year or period for which operations are prescribed.	LOCALITY TO BE EXPLOITED.			Nature of felling to be made.	Area, number of trees or quantity of material to be exploited.	Year of working.	LOCALITY EXPLOITED.		
	Block or Forest. — Name.	Compartments. — Nos.	Area. — Acres.				Block or Forest. — Name.	Compartments. — Nos.	Area. — Acres.
1	2	3	4	5	6	7	8	9	10
1903-04 (para. 137).	Saitba	A. 1	140	Coppice with standards (para. 134).	acres. 140	1909-10	Saitba	A. 1	14
1904-05 Do.	"	A. 2	297	Ditto.	297				
1905-06 Do.	"	A. 3	352	Ditto.	352				
1906-07 Do.	"	A. 4	311	Ditto.	311				
1907-08 Do.	"	A. 5	308	Ditto.	308				
1908-09 Do.	"	A. 6	311	Ditto.	311				
1909-10 Do.	"	A. 7	293	Ditto.	293				
1904-05 Do.	"	B. 2	28	Ditto.	28	1909-10	"	B. 2	28
1905-06 Do.	"	B. 3	345	Ditto.	345	"	"	B. 3	58
1906-07 Do.	"	B. 4	352	Ditto.	352				
1907-08 Do.	"	B. 5	350	Ditto.	350				
1908-09 Do.	"	B. 6	352	Ditto.	352				
1909-10 Do.	"	B. 7	352	Ditto.	352				
1907-08 Do.	"	C. 5	352	Ditto.	352	1909-10	"	C. 5	155
1908-09 Do.	"	C. 6	362	Ditto.	362				
1909-10 Do.	"	C. 7	341	Ditto.	341				
1903-04 Do.	"	D. 1	164	Ditto.	164	1909-10	"	D. 1	18
1904-05 Do.	"	D. 2	250	Ditto.	250				
1905-06 Do.	"	D. 3	257	Ditto.	257				
1906-07 Do.	"	D. 4	270	Ditto.	270				
1907-08 Do.	"	D. 5	293	Ditto.	293				
1908-09 Do.	"	D. 6	392	Ditto.	392				
1909-10 Do.	"	D. 7	280	Ditto.	280				
1909-10 Do.	Whole circle	..	21,198	Removal of minor produce (para. 150).	..	1909-10	Whole circle	..	21,198
						1909-10	Whole circle		

* Unexploited balances to be entered in red ink in these columns until worked off or written off.

† Any operations carried out which are not definitely prescribed in the Working Plan should be entered separately in the Remarks column.

Control Book for Working-Plans.

[Form No. 2.]

(SECOND EXAMPLE.)

[Articles 54, 55 & 57.]

MENT, BENGAL.

bhum Division, Bengal Circle, for the year 1909-10.

TIONS.†		OUTTURN.				
Number of trees or quantity of material exploited.	Comparison + or —.	TIMBER AND FUEL.		OTHER PRODUCE.		REMARKS.
		Kind and quantity.	Volume in cubic feet (solid).	Kind and quantity.	Value in rupees (gross).	
11	12	13	14	15	16	17
28 Sal and 2 other trees felled.	acres. —126½	25 Sal poles	50	{ Deficits for 1909-10 sanctioned in Conservator's No. 1329-497, dated 24th June 1911.
	—297	2 other poles	3	....	..
	—352	Fuel	35,940	....	..
	—311			....	..
	—308					{ Produce removed by purchasers.
	—311	Fuel	54,381	....	..
	—293	Fuel	93,054	....	..
	..					
	—287	Fuel	261,532	{ By purchasers.
	—352					
	—350					
	—352					
	—197	Fuel	29,055	{ By purchasers.
	—362					
	—341					
	—151	Fuel				
	—250			Bamboos No.	14,064	71
	—257			Fodder grass Mds.	58	2
	—270			Grazing Head	3,880	1,111
	—293			Sabai grass		200
	—392			Chrome ore, license to prospect.		105
	—280			Iac Mds.	4	4
				Slates Mds.	1,001	31
				Thatch grass Mds.	60,630	1,818
				Miscellaneous		1,576
UNREGULATED FELLINGS.						{ Illicitly felled. Monopoly for the year's working sold for Rs. 225. Felled on line of road and sold.
4 trees		4 Sal poles	8			
67 "		67 dry Sal logs	851			
12 "		12 " poles	120			
1 tree		1 Miscellaneous log.	8			
2 trees		2 Miscellaneous poles.	3			
213 "		217 Sal scantlings	369			
24 "		32 " slabs	32			
		Miscellaneous	24			
	—6,484 acres.		Timber 1,468.		4,978	{ Used for bridge works on roads. Free grant.
			Fuel 473,962			

These columns under the subsidiary heading "unregulated fellings," the sanction for and nature of the fellings being stated

Form No. 3.]

Control Book for Working-Plans.

FORM

FOREST DEPART

Control Book for the Pyu-Kun Working Circle of the

PROVISIONS OF THE WORKING-PLAN* (AND PARAGRAPHS OF THE WORKING-PLAN PRE-SCRIBING THEM).								
Year or period in which operations are prescribed.	LOCALITY TO BE EXPLOITED.			Nature of felling or girdling to be made.	Kinds of trees to be felled or girdled.	Trees to be girdled during year or period. — No.	TREES TO BE FELLED DURING YEAR OR PERIOD.	
	Block or Forest — Name.	Compartment — Nos.	Area — Acres.				Girdled trees. — No.	Ungirdled trees. — No.
1	2	3	4	5	6	7	8	9
2nd sub-period. 1907-08 to 1911-12.	Pyu	53 to 62	11,032	Selection girdlings in the manner prescribed in the working-plan (paragraph 44).	Teak	17,500	Not pre	scribed.
	Do.	73 to 82	12,381					
	Kun	114, 118 to 120	5,083					
		121 to 125	7,090					
	Pyuchaung	20	1,142					
		32	1,024					
		33	1,037					
	38 to 42	6,143						
			45,841					

* Unexploited balances to be entered in red ink in
 † In the event of any excess or deficit exploitation by area the

Control Book for Working-Plans.

[Form No. 3.]

No. 3.

[Articles 54, 55 & 57.]

MENT, BURMA.

Toungoo Division, Tenasserim Circle, for the year 1909-10.

RESULT OF PRESCRIBED OPERATIONS.						COMPARISON † OR —		REMARKS.
Year of working.	Kinds of trees felled or girdled.	Trees girdled. — No.	TREES FELLED.					
			Girdled trees. — No.	Ungirdled trees. — No.	Area. † — Acres.	Trees girdled.	Trees felled.	
						No.	No.	
10	11	12	13	14	15	16	17	18
1907-08	Teak .	4,268	For trees felled in other compartments, see Register of outturn.	For trees felled in other compartments, see Register of outturn.				‡ 306 trees marked for felling excluded.
1908-09 1909-10	Do. .	5,236‡ Nil.						
		9,504						

these columns until worked off or written off.
entry in this column should be explained in the Remarks column.

Form No. 3.]

Control Book for Working-Plans.

FORM

FOREST DEPART

Register of Outturn for the Pyu-Kun and Pyuchaung Working

PYU-KUN WORK

Year of working.	LOCALITY WORKED.			TREES FELLE DURING THE YEAR.			OUT	
	Block or Forest. — Name.	Com- part- ments. — Nos.	Area. — Acres.	Kinds of trees.	Girdled trees. — Nos.	Ungirdled trees. — Nos.	TIMBER AND FUEL.	
							Description.	Volume (solid) c. ft.
1	2	3	4	5	6	7	8	9
1909-10	Whole circle Pyu	..	287,647	..	..	..	4,136 teak logs	232,376
		40	1,408	Teak	575	199		
		42	1,275		223	97		
		43	1,098		578	233		
		44	1,000		366	170		
		46	869		213	69		
		47	1,329		46	18		
		48	949		115	53		
			7,028		2,116	830		232,376
							<i>Unregulated sellings.</i>	
1909-10	Pyuchaung	23	..	Pyinkado	..	63	325 logs	12,376
		24	..	Do.	..	50		
		25	..	Do.	..	25		
	Whole circle	..	..	..	..	..		..
					188			12,376

Control Book for Working-Plans.

[Form No. 3

No. 3.

[Articles 54, 55 & 57.]

MENT, BURMA.

Circle, Toungoo Division, Tenasserim Circle, for the year 1909-10.

ING CIRCLE.

TURN.		Agency of exploitation.	GIRDLED TREES UNGIRDLED MARKED STANDING.		REMARKS.																																																																																																																																																						
Kind and quantity.	Value (Gross) Rs.		At commencement of year.	At end of year.																																																																																																																																																							
10	11	12	13	14	15																																																																																																																																																						
..	..	Messrs. Macgregor & Co.	21,784*	19,668	<table> <tr> <th>* Com-</th><th>Trees.</th><th>Com-</th><th>Trees.</th><th>Com-</th><th>Trees.</th></tr> <tr> <th>part-</th><th></th><th>part-</th><th></th><th>part-</th><th></th></tr> <tr> <th>ments.</th><th></th><th>ments.</th><th></th><th>ments.</th><th></th></tr> <tr> <td>73</td><td>800</td><td>34</td><td>713</td><td>151</td><td>771</td></tr> <tr> <td>74</td><td>934</td><td>35</td><td>431</td><td>152</td><td>714</td></tr> <tr> <td>75</td><td>534</td><td>40</td><td>811</td><td>53</td><td>17</td></tr> <tr> <td>76</td><td>487</td><td>41</td><td>333</td><td>54</td><td>70</td></tr> <tr> <td>77</td><td>329</td><td>50</td><td>21</td><td>55</td><td>68</td></tr> <tr> <td>78</td><td>396</td><td>52</td><td>46</td><td>56</td><td>185</td></tr> <tr> <td>79</td><td>426</td><td>126</td><td>416</td><td>57</td><td>127</td></tr> <tr> <td>80</td><td>563</td><td>127</td><td>861</td><td>58</td><td>411</td></tr> <tr> <td>81</td><td>299</td><td>123</td><td>657</td><td>59</td><td>639</td></tr> <tr> <td>82</td><td>378</td><td>129</td><td>391</td><td>60</td><td>1,507</td></tr> <tr> <td>33</td><td>31</td><td>43</td><td>158</td><td>153</td><td>1,429</td></tr> <tr> <td>43</td><td>779</td><td>44</td><td>133</td><td>154</td><td>450</td></tr> <tr> <td>44</td><td>377</td><td>45</td><td>197</td><td>36</td><td>31</td></tr> <tr> <td>46</td><td>226</td><td>46</td><td>143</td><td>37</td><td>50</td></tr> <tr> <td>47</td><td>50</td><td>62</td><td>762</td><td>38</td><td>87</td></tr> <tr> <td>48</td><td>142</td><td>47</td><td>311</td><td>39</td><td>15</td></tr> <tr> <td>49</td><td>154</td><td>48</td><td>33</td><td>42</td><td>235</td></tr> <tr> <td>51</td><td>47</td><td>49</td><td>91</td><td>45</td><td>48</td></tr> <tr> <td>53</td><td>60</td><td>50</td><td>48</td><td></td><td></td></tr> <tr> <td>61</td><td>482</td><td>150</td><td>840</td><td></td><td></td></tr> <tr> <td></td><td></td><td></td><td>7,584</td><td>7,296</td><td>6,904</td></tr> <tr> <td></td><td></td><td></td><td>GRAND TOTAL</td><td>21,784</td><td></td></tr> </table>	* Com-	Trees.	Com-	Trees.	Com-	Trees.	part-		part-		part-		ments.		ments.		ments.		73	800	34	713	151	771	74	934	35	431	152	714	75	534	40	811	53	17	76	487	41	333	54	70	77	329	50	21	55	68	78	396	52	46	56	185	79	426	126	416	57	127	80	563	127	861	58	411	81	299	123	657	59	639	82	378	129	391	60	1,507	33	31	43	158	153	1,429	43	779	44	133	154	450	44	377	45	197	36	31	46	226	46	143	37	50	47	50	62	762	38	87	48	142	47	311	39	15	49	154	48	33	42	235	51	47	49	91	45	48	53	60	50	48			61	482	150	840						7,584	7,296	6,904				GRAND TOTAL	21,784	
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Form No. 4.] Record of Works of Reproduction and Improvement.

[Articles 54, 55 & 57.]

FORM No. 4.

FOREST DEPARTMENT, BURMA.

Record of Works of Maintenance, Reproduction, Improvement and Protection, the cost of which falls under Expenditure Heads A-VII and A-VIII [except sub-heads (b) and (c)] in the Pyu-Kun Working Circle, Toungoo Division, Tenasserim Circle, for the year 1909-10.

PROVISIONS OF WORKING PLAN (AND PARAGRAPHS OF THE WORKING PLAN PRESCRIBING THEM).			RESULT OF OPERATIONS.			
Locality.	Description of work.	Description of work.	COST.		REMARKS.	
			Amount.	Budget-sub-head.		
1	2	3	4	5	6	
		I.—PROVISIONS OF THE WORKING PLAN.				
	<i>Buildings.</i> —Rest-houses to be built where necessary [paragraph 49 (d)].	A rest-house was built at Pyu-chaung near the plantations	1,900	A-VII, b.		
	<i>Boundaries.</i> —Boundaries of reserves and Karen areas to be kept in repair and compartment boundaries to be repaired at time of girdling [paragraph 49 (b)].	Sixty-two miles of boundaries repaired	397	A-VIII, a.		
	<i>Planting.</i> —Parts of Pyu-chaung reserve to be planted with teak [paragraph 46].	Forty-two acres planted (41,815 plants)	449	A-VIII, c.		
	<i>Weedings and thinning.</i> —Teak plantations to be weeded and thinned where necessary [paragraph 48].	24 acres 1906 yas weeded . . . Ra. 45 0 0 34 " 1907 " do. . . " 93 7 11 38 " 1908 " do. . . " 151 15 9 Thinnings not yet necessary.	290	A-VIII, e		
	<i>Fire conservancy.</i> —Fire protection to be extended to these forests as soon as possible [paragraph 49 (iii)].	1,330 acres around plantations successfully protected	99	A-VIII, f.		
	<i>Creeper cutting.</i> —Creeper to be cut before girdling in compartments to be girdled over [paragraph 49 (c)].	Not done as no areas were girdled over				
	<i>Improvement fellings.</i> —Felling or girdling of useless trees interfering with, or overshadowing teak in areas to be girdled over [paragraph 49 (c)].	Ditto.				

Circle.

Record of Works of Reproduction and Improvement. [Form No. 4

<i>Clearing streams.</i> —Rocks to be blasted and obstructions removed where necessary [paragraph 49 (c)].	Carried out by Messrs. Macgregor and Company at their own cost in Pyu-chaung and its tributaries.		
<i>Bamboo flowering.</i> —Teak to be sown or planted in areas where bamboo has flowered [paragraph (49) (e)].	No bamboo flowered		
<i>General protection.</i> —Influx of Karens from outside to be guarded against.	A register of resident Karens is being kept for the purpose		
N ^o .	II.—SUGGESTED MEASURES OF THE WORKING-PLAN.		
N ^o .	III.—WORKS NEITHER PRESCRIBED NOR SUGGESTED IN THE WORKING-PLAN.		
<i>Roads.</i> —			
2½ miles of bridle path from Pyu-chaung to compartment 34 constructed	Rs. 30		
3½ miles of bridle-path from Wunchaung to Pyu-chaung	42		
13 miles of bridle-path from Wunchaung to Sanchaung	156		
3½ miles of bridle-path from Wunchaung to Pyu-chaung rest-house	40		
Repairs to 48-miles bridle-paths	288	556	A-VII, a.
<i>Buildings.</i> —			
Deputy Ranger's quarters at Pyu-chaung	500		
Range officer's quarters at Pyu	750		
A latrine at Pyu Range officer's quarters	30		
Earth-odling Range officer's quarters	17		
Do. Deputy Ranger's quarters	7		
Do. Pyu-chaung rest-house	17		
Pay of durwan, Pyu-chaung rest-house	12	1,333	A-VII, b.
<i>Clearing compounds.</i> —			
Deputy Ranger's quarters	20		
Pyu-chaung rest-house	20	40	A-VII, c.
<i>Plantations.</i> —Surveying and numbering Pyu-chaung plantations		26	A-VIII, c.

Form No. 5.]

Summary of Revenue and Expenditure.

FORM No. 5.

[Article 60.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Summary of Revenue and Expenditure to the end of

BUDGET HEADS. REVENUE. (1)	Estimate for 1908-09. (2)	Revenue to end of May 1908. (3)			Revenue during June 1908. (4)			Total Revenue to end of June 1908. (5)		
	R	R	a.	p.	R	a.	p.	R	a.	p.
I.—TIMBER AND OTHER PRO- DUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY :—										
a. Timber										
b. Firewood and charcoal										
c. Bamboos										
d. Sandalwood										
e. Grass and other minor pro- duce.										
II.—TIMBER AND OTHER PRO- DUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS :—										
a. Timber										
b. Firewood and charcoal										
c. Bamboos										
d. Grazing and fodder grass										
e. Other minor produce										
f. Other items										
g. Commutation fees										
III.—DRIFT AND WASTE WOOD AND CONFISCATED FOREST PRO- DUCE.										
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERN- MENT :—										
a. Duty on foreign timber and other forest produce.										
b. Revenue from shared and private forests.										
V.—MISCELLANEOUS :—										
a. Fines and forfeitures										
b. Refunds										
c. Other sources										
TOTAL REVENUE										

CALCUTTA :

The

Assistant Accountant General.

Summary of Revenue and Expenditure. [Form No. 5.]

FORM No. 5—continued.

BUDGET HEADS. EXPENDITURE. (1)	Estimate for 1908-09. (2)	Expenditure to end of May 1908. (3)		Expenditure during June 1908. (4)		Total expen- diture to end of June 1908. (5)	
	R	R	a. p.	R	a. p.	R	a. p.
<i>A.—Conservancy and Works.</i>							
I.—TIMBER AND OTHER PRO- DUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—							
<i>a.</i> Timber							
<i>b.</i> Firewood and charcoal							
<i>c.</i> Bamboos							
<i>d.</i> Sandalwood							
<i>e.</i> Grass and other minor produce.							
II. TIMBER AND OTHER PRO- DUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.							
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.							
IV. REVENUE FROM FORESTS NOT MANAGED BY GOV- ERNMENT:—							
<i>a.</i> Duty on foreign timber and other forest produce.							
<i>b.</i> Revenue from shared and private forests.							
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHARE- HOLDERS IN FORESTS MANAGED BY GOVERN- MENT.							
VI.—LIVE-STOCK, STORES, TOOLS, AND PLANT:—							
<i>a.</i> Purchase of cattle							
<i>b.</i> Feed and keep of cattle							
<i>c.</i> Purchase of stores, tools and plant.							
VII.—COMMUNICATIONS AND BUILDINGS:—							
<i>a.</i> Roads and bridges							
<i>b.</i> Buildings							
<i>c.</i> Other works							
VIII.—ORGANIZATION, IMPROVE- MENT, AND EXTENSION OF FORESTS:—							
<i>a.</i> Demarcation							
<i>b.</i> Cost of forest settlements; compensation for land and rights.							
<i>c.</i> Surveys							
<i>d.</i> Working-plans							
<i>e.</i> Sowing and planting							
<i>f.</i> Protection from fire							
<i>g.</i> Other works							
CARRIED OVER							

Form No. 5.] Summary of Revenue and Expenditure.

FORM No. 5—concluded.

BUDGET HEADS. EXPENDITURE. (1)	Estimate for 1908-09. (2)	Expenditure to end of May 1908. (3)			Expenditure during June 1908. (4)			Total Expen- diture to end of June 1908. (5)	
	R	R	a.	p.	R	a.	p.	R	a. p.
Brought over									
IX.—MISCELLANEOUS:—									
a. Law charges									
b. Other charges									
TOTAL A.—CONSERVANCY AND WORKS.									
B.—Establishments.									
I.—SALARIES.									
a. Conservators									
b. Superior officers									
c. Subordinate forest and depôt establishments.									
d. Office establishments . .									
e. Deputation and special al- lowances.									
f. Exchange compensation al- lowance.									
II.—TRAVELLING ALLOWANCES:—									
a. Conservators									
b. Superior officers * . . .									
c. Subordinate forest and depôt establishments.									
d. Office establishments . .									
III.—CONTINGENCIES:—									
a. Stationery									
b. Carriage of tents and records									
c. Rents, rates, and taxes . .									
d. Pay of police guards . . .									
e. Official postage									
f. Sundries									
TOTAL B.—ESTABLISHMENTS.									
GRAND TOTAL OF ALL EX- PENDITURE.									

CALCUTTA :

The _____.

Assistant Accountant General.

Monthly Account Current.

[Form No. 6]

FORM No. 6.

[Article 60.]

Dr. *Account Current of the Forest Department, Bengal, for.....* Cr.

	B	a.	p.	B	a.	p.	B	a.	p.		B	a.	p.
To Cash balance	I.—Refunds and Drawbacks By Expenditure as per Summary.	...	...	...
" Revenue as per summary	" Deposits . . .	...	...	...
" Service Funds	" Forest Cash Remittances, Local :—	...	...	...
" Deposits	Remittances to treasuries. Inter-divisional transfers.	...	...	...
" Forest Cash Remittances, Local :—	" Forest Advances . . .	...	...	...
Forest cheques drawn	" Suspense . . .	...	...	...
Inter-divisional transfers.	" Account current (other Governments). Inter-departmental transfers.	...	...	...
" Forest Advances	" Cash balance . . .	...	...	...
" Suspense	TOTAL	...	...	...
" Account current (other Governments). Inter-departmental transfers.				
" Cash balance				
TOTAL				

CALCUTTA :

The

Assistant Accountant General.

Form No. 7] Area of Resvd., Leased, Proctd., and Unclassed S. Forests.

[Articles 76, 78, 79.]

FORM No. 7.

Area of Reserved Forests, Protected Forests, and Unclassed or Public Forest Land, and Leased Forests,

DIVISION.	Range	Civil District or Territory.	Name of Forest.	AREA ON 1ST JULY.		ADDED DURING THE YEAR.	EXCLUDED OR TRANSFERRED TO OTHER HEADS.		AREA ON 30TH JUNE.		Number and date of notification of addition or transfer, etc.	REMARKS.
				Acres.	Equivalent in square miles.		Acres.		Acres.	Equivalent in square miles.		
1	2	3	4	5	6	7	8	9	10	11	12	
Darjeeling .	...	Darjeeling .	Goompahar .	7,438	12	1,145	...	8,583	13	242 of 25th Mar. 1884.	710 acres. Rectification of area.	
		Ditto .	Tukdah .	10,467	16	...	2,951	7,516	12	...	Rectification—See paragraph—of annual report.	
		Ditto .	Rungbul .	5,687	9	...	...	5,687	9	...		
Teesta .	...	*	*	23,592	37	1,145	2,951	21,786	34	...		
		*	*	*	*	*	*	*	*	...		
				1,898,042	2,967	2,570	26,631	1,883,981	2,945	...		
			GRAND TOTAL									

DARJEELING :

The

Conservator of Forests, Bengal.

Form No. 9]

Demarcation of Boundaries.

FORM No. 9.

[Articles 76, 78, 79.]

Record of Demarcation and Maintenance of Boundaries.....

Division.	Length of boundaries artificially demarcated during the year.	Length of previously existing boundaries not repaired.	Length of previously existing boundaries not repaired.	Total length of artificially marked boundaries at the close of the year.	Length of boundaries still to be demarcated at close of year.	Length of natural boundaries requiring artificial marks.	Total length of boundaries at the close of the year.	EXPENDITURE ON DEMARCATION DURING THE YEAR.		REMARKS.
								On new work.	On repairs.	
1	2	3	4	5	6	7	8	9	10	11
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	R	R	
Tharawaddy . . .	6	101	64	161	...	313	474	...	...

N. B.— Boundaries include, besides the outer perimeter, the limits of enclosures of private or other lands within the forests, but not the limits of sub-divisions, such as compartments, coupes, etc.

Forest Surveys.

[Form No. 10

FORM No. 10.

*Statement of Forest areas surveyed and under survey during the
year.....*

Form No. 10.]

Forest Surveys.

FORM

Statement of Forest areas surveyed and

[illegible]

Communications and Buildings.

[Form No. 12.]

[Articles 76, 78, 79.]

FORM No. 12.

Communications and Buildings.....

REPAIRS EXECUTED DURING THE YEAR.																
DIVISION.	NEW WORK UNDERTAKEN DURING THE YEAR.							REPAIRS EXECUTED DURING THE YEAR.								
	BUILDINGS.			ROADS AND PATHS.			OTHER WORKS.	BUILDINGS.			ROADS AND PATHS.			OTHER WORKS.	Total expend- ed on repairs.	
	Description of building.	Expen- diture in- in- curred.	Description of Road or Path.	Length of Road or Path.	Expen- diture in- in- curred.	Expen- diture in- in- curred.	Description of building.	Expen- diture in- in- curred.	Description of Road or Path.	Length of Road or Path.	Expen- diture in- in- curred.	Description of building.	Expen- diture in- in- curred.	Description of Road or Path.	Length of Road or Path.	Expen- diture in- in- curred.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
{	Headquarter houses.	R	..	..	..	R	R	Headquarter houses.	..	..	Miles.	R	R	R		
	Rest-houses.	..	..	..	..	..	..	Rest-houses.	680	..	..	..	..	..
	Houses for Subordinate Establishments.	2,498	..	2	194	..	Houses for Subordinate Establishments.	590	..	..	253	1,883	..	..
	Others.	750	..	..	..	74	Others	..	134	..	..	..	164	..		
	TOTAL.	3,248	..	2	194	74	3,516	..	1,413	..	278	3,528	164	5,105		
{	Headquarter houses.	..	..	..	..	..	Headquarter houses.	..	..	..	..	..	..	..
	Rest-houses.	709	..	..	..	..	Rest-houses.	1,749	..	..	292	10,593	..	..
	Houses for Subordinate Establishments.	36	..	..	..	..	Houses for Subordinate Establishments.	206	..	..	338	2,254	..	..
	Others.	987	..	..	..	95	Others	..	1,321	..	54	174	325	..		
	TOTAL.	1,802	..	..	..	95	1,897	..	3,276	..	684	13,021	325	16,622		

Form No. 13.]

Breaches of Forest Rules.

[Articles 76, 78, 79.]

FORM No. 13.

FOREST DEPARTMENT, BENGAL.

Register of breaches of Forest Rules during.....

FOREST DIVISION.	Cases pending from previous year.	NEW CASES OF THE YEAR.				Total new cases of the year. (7)	Total cases. (8)	DISPOSED OF DURING THE YEAR.				Cases pending at close of year. (15)		
		Injury to forest by fire. (3)	Unauthorised felling or appropriation of wood and minor forest produce. (4)	Grazing without permission, or in tracts in which grazing is prohibited. (5)	Other offences. (6)			CONVICTIONS.		ACQUITTALS.				
								Cases. (9)	Per-sons. (10)	Cases. (11)	Per-sons. (12)		Cases. (13)	Per-sons. (14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Darjeeling	A .	1	6	7	7	20	21	19	28	1	2	20	30	1
	B .	2	...	56	39	100	111	63	127	...	...	69	127	42
	C .	...	3	4	7	103	103	...	...	...	...	...	...	...
	TOTAL	3	9	67	46	232	255	82	155	1	2	89	157	43
Jalpaiguri	A .	...	...	...	...	...	...	...	...	...	...	...	...	...
	B .	...	...	...	...	...	...	...	...	...	...	...	...	...
	C .	...	...	...	...	...	...	...	...	...	...	...	...	...
	and so on	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	A .	...	...	...	...	...	...	...	...	...	...	...	...	...
	B .	...	...	...	...	...	...	...	...	...	...	...	...	...
	C .	...	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...

DARJEELING :

The

Conservator of Forests, Bengal.

N.B.—A means cases taken into court.

B means case disposed of under section 67 of Indian Forest Act, 1873.

C means undetected cases.

Forest Tracts protected from fire.

[Form No. 14]

[Articles 76, 78, 79.]

FORM No. 14.

FOREST DEPARTMENT, BENGAL.

Area of Forest tracts protected from fire during.....*

Division. (1)	Forest tracts. (2)	Year in which protection commenced. (3)	Area pro- tected during 1908-09. (4)	Area attempted to be protected. (5)	Failures. (6)	Area actually protected. (7)	Cost. (8)	REMARKS. (9)
			Acres.	Acres.	Acres.	Acres.	R	
*	*	*	*	*	*	*	*	
Buxa	Borejhar	1879-80	...	16,360	640	14,720	316	
	Buxa	1876-77	53,980	92,160	640	91,520	8,550	
	Raidak	1879-80	...	12,800	10,000	2,800	...	
	Dhampara	1879-80	...	7,040	...	7,040	...	
	Bholka	1877-78	5,760	12,800	...	12,800	974	
	*	*	*	*	*	*	*	
	TOTAL		1,03,753	467,676	34,731	432,945	18,283	

* Only areas under regular protection should be shown.

DARJEELING :

The

Conservator of Forests, Bengal.

FOREST DEPARTMENT CODE.

83

Causes of Forest Fires.

[Form No. 15.

No. 15.

Forest Fires.

[Articles 76, 78, 79.]

RESERVE OR FIRE-TRACED AREA.

[illegible]

Form No. 16.] Areas closed and open to Grazing.

FORM No. 16.

[Articles 76, 78, 79.]

Area closed and open to Grazing during.....

DIVISION.	AREA, IN SQUARE MILES.						REMARKS.
	CLOSED TO ALL ANIMALS.		CLOSED TO BROWERS, CAMELS, GOATS OR SHEEP.		OPEN TO ALL ANIMALS.	Total area.	
	Whole year.	Part of year.	Whole year.	Part of year.	Whole year.		
	(2)	(3)	(4)	(5)	(6)			(7)
(1)							(8)
			Reserved Forests.				
			Protected Forests.				
			Unclassed Forests.				
			Leased Forests.				

[Form No. 17

FORM No. 17.

during.....

Return of Grazing in the State Forests of

[illegible]

Form No. 18]

Artificial Reproduction.

[Articles 76, 78, 79.]

FORM No. 18.

FOREST DEPARTMENT, BENGAL.

Artificial reproduction.....

Division.	Kind of Plantation.	Area in acres.			Expenditure during the year.		Total expenditure from commencement.		Revenue during the year.	Total reve- nue from date of creation of plantation.	Remarks.	
		On 1st July.	Added during the year.	Excluded during the year.	Area on 30th June.	Creation.	Up-keep.	Creation.				Up-keep.
1	2	3	4	5	6	7	8	9	10	11	12	13
	REGULAR.					R	R	R	R	R	R	
	Total Regular Plantations.											
	TAUNGYA.											
	Total Taungya Plantations.											
	CULTURAL OPERATIONS.											
	Total Cultural Operations.											

NOTE.—Up-keep includes cleanings, weeding, thinning, filling up blanks, etc. Cultural operations are defined in the memorandum appended to Circular No. 10-F, dated the 6th August 1904.

Conservator of Forests, Bengal.

Outturn of Timber and Fuel. [Form No. 19.]

FORM No. 19.

*Outturn (in cubic feet, solid) of Timber and Fuel during the year,
and agency of exploitation.*

Form No. 19.]

Outturn of Timber and Fuel.

FORM

FOREST DEPART

Outturn (in cubic feet, solid) of Timber and Fuel

DIVISION. (1)	TIMBER IN THE ROUGH, LOGS.					TIMBER IN THE ROUGH, POLES.					SAWN OR SQUARE TIMBER.				
	(2) Government.	(3) Purchasers.	(4) Free grantees.	(5) Right-holders.	(6) Total.	(7) Government.	(8) Purchasers.	(9) Free-grantees.	(10) Right-holders.	(11) Total.	(12) Government.	(13) Purchasers.	(14) Free grantees.	(15) Right-holders.	(16) Total.
	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.

I.—Reserved

TOTAL .															
---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

II.—Protected

TOTAL .															
---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

III.—Unclassed

TOTAL .															
---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

IV.—Leased

TOTAL .															
GRAND TOTAL .															

Charcoal should be shown by its equivalent in fuel, the quantity of wood consumed in producing it
In remarks column of this form, it should be shown which of the figures entered in it are actuals and

DARJEELING ;

The

}

Form No. 20.]

Outturn of Minor Forest Produce.

FORM No. 20.

FOREST DEPARTMENT, BENGAL.

Outturn of Minor Forest Produce.[*Articles 76, 78, 79.*]

PRODUCE REMOVED OR UTILIZED											REMARKS. (12)
Description of produce. (1)	By GOVERNMENT AGENCY.		By PURCHASERS.		By FREE GRANTS.		By RIGHT-HOLDERS.		TOTAL.		
	Quantity. (2)	Value. (3)	Quantity. (4)	Value. (5)	Quantity. (6)	Value. (7)	Quantity. (8)	Value. (9)	Quantity. (10)	Value. (11)	
	R		R		R		R		R		
TOTAL	I.—Reserved Forests.										
TOTAL	II.—Protected Forests.										
TOTAL	III.—Unclassed State Forests.										
TOTAL	IV.—Leased Forests.										
GRAND TOTAL											

In the remarks column of this form it should be shown which of the figures entered in it are actuals and which are only estimates, it being so noted in the latter case how the figures have been arrived at.

DARJEELING;

The

Conservator of Forests, Bengal.

Account of Timber, etc., in Depôts, and sold locally. [Form No. 21.

[Articles 76, 78, 79.]

FORM No. 21.

FOREST DEPARTMENT, BENGAL.

Account of timber and other produce cut or collected by Government agency and brought to depôts, sold locally, or otherwise disposed of during the year.

Name of Division.	Balance at commencement of the year in forests and sale depôts.	Received during the year.	Total.	Disposed of during the year.	Balance in hand at close of the year in forests and sale depôts.
1	2	3	4	5	6
TIMBER (cubic feet).					
Darjeeling	206	2,631	2,837	1,980	857
Sundarbans	311	5,262	5,573	1,382	4,191
Chittagong	476	8,548	9,024	5,911	113
Total Timber	993	16,441	17,434	12,273	5,161
FUEL (cubic feet).					
Kurseong	126	215	341	341	...
Singhbhum	30	161	191	161	80
Jalpaiguri . . . . .	...	6,150	6,150	6,150	...
Total Fuel	156	6,526	6,682	6,652	80
MINOR FOREST PRODUCE (value).					
	R	R	R	R	R
Tista	9	350	359	359	...
Buxa	8	530	538	536	2
Puri	20	123	143	128	15
TOTAL MINOR PRODUCE	37	1,003	1,040	1,023	17

Form No. 22.] Abstract of Value of Timber and Stock.

[Articles 76, 78, 79.]

FORM No. 22.

FOREST DEPARTMENT, BENGAL.

*Abstract showing the Value of Timber and other Produce at Sale Depôts
for the year.....*

Description of timber and other produce.	ON HAND AT COM- MENCEMENT OF THE YEAR.			ON HAND AT CLOSE OF THE YEAR.			DIFFERENCE IN VALUE.		REMARKS.
	No.	C. ft.	Value.	No.	C. ft.	Value.	In favour of the year.	Against the year.	
1	2	3	4	5	6	7	8	9	10
Timber.			R			R	R	R	R
Logs . . .	1,797	44,882	56,540	2,744	85,889	1,60,847	...	...	...
Sleepers and scantlings.	11,586	16,121	18,976	22,161	39,051	35,094	...	...	...
Poles . . .	875	...	1,747	1,149	...	1,387	...	...	...
Slabs, ends, and pieces.	3,874	...	948	4,743	...	1,201	...	...	...
Total Timber .	18,132	61,003	78,211	30,797	115,940	1,38,529	60,318	...	...
Firewood and Charcoal.	Mds.			Mds.					
Firewood . .	5,498	...	1,486	...	...	...	...	...	...
Charcoal . .	721	...	605	1,276	...	1,116	...	...	...
Total Fuel . .	6,214	...	2,091	1,276	...	1,116	...	975	...
TOTAL . . .	...	...	80,302	...	...	1,39,645	60,318	975	...

Net differences in favour of the year, R50,343.

DARJEELING :

The

Conservator of Forests, Bengal.

Abstract of Value of Live and Dead Stock. [Form No. 23

FORM No. 23. [Articles 76, 78, 79.]

FOREST DEPARTMENT, BENGAL.

Abstract showing the value of Live and Dead Stock for the year

DESCRIPTION OF LIVE AND DEAD STOCK.	ON HAND AT COMMENCEMENT OF THE YEAR.		ON HAND AT CLOSE OF THE YEAR.		DIFFERENCE IN VALUE.		REMARKS.
	Number.	Value.	Number.	Value.	In favour of the year.	Against the year.	
1	2	3	4	5	6	7	8
		R		R	R	R	
<i>Live stock.</i>							
Elephants .	7	10,531	10	19,531	9,000	...	
Total live stock .	7	10,531	10	19,531	9,000	...	
<i>Dead stock.</i>							
Buildings .	659	1,15,930	726	1,19,751	3,821	...	
Stores (mathe- matical).	708	4,964	662	4,921	...	43	
Stores (Ordnance)	42	227	48	286	59	...	
Furniture .	2,005	11,464	2,039	12,607	1,143	...	
Tents .	41	4,225	52	4,936	711	...	
Boats .	77	23,742	80	22,109	...	1,633	
Steamers .	3	98,786	3	99,684	898	...	
Steam-cutters .	3	14,889	...	16,102	1,213	...	
Barge .	1	6,248	1	6,122	...	126	
Miscellaneous .	4,986	30,735	4,964	30,358	...	377	
Total dead stock .	8,525	3,11,210	8,578	3,16,876	5,666	...	
GRAND TOTAL .	8,532	3,21,741	8,588	3,36,407	14,666	...	
Grand total for	7,732	2,96,029	8,532	3,21,741	25,712	...	

Form No. 24.] Summary of Revenue and Expenditure.

FORM No. 24. [Articles 59, 60, 76, 78, 79.]

FOREST DEPARTMENT, BENGAL.

Summary of Revenue and Expenditure of the different Divisions during

BUDGET HEADS.	Direction	Division.	Division.	Division.	TOTAL.
1	2	3	4	5	6
REVENUE.	R	R	R	R	R
I.—Timber and other produce removed from the forests by Government Agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce					
Total I					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Grazing and fodder grass					
e. Other minor produce					
f. Other items					
g. Commutation fees					
Total II					
III.—Drift and waif wood and confiscated forest produce.					
Total III					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce.					
b. Revenue from shared and private forests.					
Total IV					
V.—Miscellaneous—					
a. Fines and forfeitures					
b. Refunds					
c. Other sources					
Total V					
GRAND TOTAL REVENUE					

Summary of Revenue and Expenditure. [Form No. 24.]

BUDGET HEADS. (1)	Direction. (2)	Division. (3)	Division. (4)	Division. (5)	TOTAL. (6)
	R	R	R	R	
EXPENDITURE.					
A.—Conservancy and Works—					
I.—Timber and other produce removed from the forests by Government Agency—					
<i>a.</i> Timber					
<i>b.</i> Firewood and charcoal					
<i>c.</i> Bamboos					
<i>d.</i> Sandalwood					
<i>e.</i> Grass and other minor produce.					
TOTAL A—I					
II.—Timber and other produce removed from the forests by consumers or purchasers.					
TOTAL A—II					
III.—Drift and waif wood and confiscated forest produce.					
TOTAL A—III					
IV.—Revenue from forests not managed by Government—					
<i>a.</i> Duty on foreign timber and other forest produce.					
<i>b.</i> Revenue from shared and private forests.					
TOTAL A—IV					
V.—Rent of leased forests and payments to shareholders in forests managed by Government.					
TOTAL A—V					
VI.—Live-stock, stores, tools and plant—					
<i>a.</i> Purchase of cattle					
<i>b.</i> Feed and keep of cattle					
<i>c.</i> Purchase of stores, tools and plant.					
TOTAL A—VI					
VII.—Communications and buildings—					
<i>a.</i> Roads and bridges					
<i>b.</i> Buildings					
<i>c.</i> Other works					
TOTAL A—VII					

Form No. 24.] Summary of Revenue and Expenditure.

BUDGET HEADS. (1)	Direction. (2)	Division. (3)	Division. (4)	Division. (5)	TOTAL. (6)
	R	R	R	R	R
VIII.—Organization, improvement, and extension of forests—					
<i>a.</i> Demarcation					
<i>b.</i> Cost of forest settlements; compensation for land and rights.					
<i>c.</i> Surveys					
<i>d.</i> Working-plans					
<i>e.</i> Sowing and planting					
<i>f.</i> Protection from fire					
<i>g.</i> Other works					
TOTAL A—VIII					
IX.—Miscellaneous—					
<i>a.</i> Law charges					
<i>b.</i> Other charges					
TOTAL A—IX					
TOTAL A.—CONSERVANCY AND WORKS.					
B.—Establishments—					
I.—Salaries—					
<i>a.</i> Conservators					
<i>b.</i> Superior officers					
<i>c.</i> Subordinate forest and depôt establishments.					
<i>d.</i> Office establishments					
<i>e.</i> Deputation and special allowances.					
<i>f.</i> Exchange compensation allowance.					
TOTAL B—I					
II.—Travelling allowances—					
<i>a.</i> Conservators					
<i>b.</i> Superior officers					
<i>c.</i> Subordinate forest and depôt establishments.					
<i>d.</i> Office establishments					
TOTAL B—II					
III.—Contingencies—					
<i>a.</i> Stationery					
<i>b.</i> Carriage of tents and records.					
<i>c.</i> Rents, rates, and taxes					
<i>d.</i> Pay of Police guards					
<i>e.</i> Official postage					
<i>f.</i> Sundries					
TOTAL B—III					
TOTAL B.—ESTABLISHMENTS					
GRAND TOTAL OF EXPENDITURE					
SURPLUS OR DEFICIT					

DATED _____,

The _____

Asst. Accountant General.

FORM No. 25.

FOREST DEPARTMENT, BENGAL.

[Articles 76, 78.]

Account Current.

[Form No. 25

Dr. *Account Current for the year.....* Cr.

	R	a.	p.	R	a.	p.	R	a.	p.
To Cash balance
" Revenue as per Annual Summary, Form No. 25.
" Service Funds
" Deposits
" Forest Cash Remittances, Local—
Forest cheque drawn
Inter-divisional transfers.
Forest Advances
" Suspense
" Account current (other Governments)
" Inter-departmental transfers.
TOTAL
I.—Refunds and Drawbacks By Expenditure as per Annual Summary, Form No. 25.
" Deposits
" Forest Cash Remittances, Local—
Remittances to treasuries.
Inter-divisional transfers.
Forest Advances
" Suspense
" Account current (other Governments).
" Inter-departmental transfers.
" Cash balance
TOTAL

DATED

The

Assistant Accountant General.

Outstandings and Liabilities of Contra. & Disburs. [Form No. 27.]

FORM No. 27.

[Articles 76, 78.]

FOREST DEPARTMENT, BENGAL.

Outstandings and Liabilities on account of Contractors and Disbursers for

DIVISION.	DEPARTMENT DEBTOR.			DEPARTMENT CREDITOR.			BALANCE DUE			REMARKS.
	Opening balance.	Recoveries in cash and value of supplies and work done during year.	Total.	Opening balance.	Payments made during year.	Total.	To Department (outstandings).	By Department (liabilities).		
1	2	3	4	5	6	7	8	9	10	
	R	a.	p.	R	a.	p.	R	a.	p.	
TOTAL										

H 2

DATED _____

The _____

Assistant Accountant General.

Classified List of Forest Officers.

[Form No. 28

FORM No. 28.

Article 81,

Classified List of Forest Officers in United
Provinces (with Ajmer).

[Corrected up to 1st January 1912.]

Form No. 28.] Classified List of Forest Officers.

FORM

Classified List of Forest Officers in United Provinces

No.	Names.	Date of birth.	Vernacular and other tests passed.	Charge and head-quarters and date of appointment thereto.	Date of appointment to Forest Department.
1	2	3	4	5	6

IMPERIAL

CONSERVATORS (2)		D. M. Y.			
1	*Mr. H. Jackson, F.S.I.	26 13 64	H. S. Bur.; I.S. Shan, L.E., F.L.	...	14 12 86
2	*Mr. B. B. Omashton, F.C.H., M.B.O.U.	3 1 68	H. S. Hin.; L.R.; F.L.	Western Circle, Naini Tal (25-2-08).	29 12 84
	*Mr. P. H. Clutterbuck, F.Z.S., F.R.G.S., F.E.S.	28 9 68	Ditto	Eastern Circle, Naini Tal (11-10-11).	23 12 89
DEPUTY AND ASSISTANT CONSERVATORS (17).					
1	Mr. B. A. Rebsch	28 10 55	H. S. Hin.; L.R.; F.L.; Surv. L.S.	Ganges Division, West- ern Circle, Lansdowne (20-12-04).	11 5 78
2	*Mr. W. H. Lovogrove	11 4 68	H. S. Hin.; L.R.; F.L.	...	2 1 90
3	*Mr. P. H. Clutterbuck F.Z.S., F.R.G.S., F.E.S.	28 9 68	Ditto	...	23 12 89
4	*Mr. J. C. Tulloch	10 2 69	H. S. Hin.; L.R.; F.L.; Pro.	Kheri Division, Eastern Circle, Kheri (6-11-11).	21 12 01
5	*Mr. H. G. Billson, F.C.H.	28 11 71	Ditto	Siwalik Division, West- ern Circle, Dehra Dun (25-1-11).	27 11 93

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Classified List of Forest Officers. [Form No. 28.

No. 28.

(with Ajmer) corrected up to 1st January 1912.

No.	DATE OF APPOINTMENT TO CLASS OF—		EMOLUMENTS.			REMARKS.
	Assistant Conservator of Forests.	Deputy Conservator of Forests.	Sub- stantive pay.	Allow- ance.	Total.	
1	7	8	9	10	11	12

FOREST SERVICE.

			Rs.	Rs.	Rs.	
1	14 12 86	5 11 88	1,700	...	1,700	On combined leave for two years from 5th August 1911.
2	29 12 84	{ 27 7 07 } { 1 7 06 }	1,500	200	1,700	Officiating in 2nd grade from 17th October 1910.
..	23 12 80	{ 4 9 07 } { 1 3 07 }	1,250	250	1,500	Officiating as Conservator, 3rd grade, from 11th October 1911.
1	14 5 84	2 7 91	1,250	..	1,250	Extension of service sanctioned up to 25th October 1912. <i>Vide</i> Local Government letter No. 2310-11-183, dated the 31st May 1911.
2	2 1 90	5 12 00	...	...	...	Services lent to the Kashmir Durbar for six years from 1st October 1907.
3	28 12 89	{ 4 9 07 } { 1 3 07 }	1,250	250	1,500	Officiating as Conservator, 3rd grade, from 11th October 1911.
4	21 12 91	20 11 01	1,250	...	1,250	
5	27 11 93	{ 4 12 02 } { 15 2 02 }	1,200	...	1,200	
.
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Form No. 28.] Classified List of Forest Officers.

FORM

Classified List of Forest Officers in United Provinces

No.	Names.	Date of birth.	Vernacular and other tests passed.	Charge and headquarters and date of appointment thereto.	Date of appointment to Forest Department.	Date of substantive appointment to class of rangers.
1	2	3	4	5	6	7

PROVINCIAL

EXTRA DEPUTY CONSERVATORS (8).						
...	Rai Har Sarup Bahadur.	21 2 03	*D.D.R.; H. S. Hin.; Surv. L.S.; L.R.; F.L.; Pro.	...	26 3 83	1 1 85
...	Rai Kesho Nand Bahadur.	27 3 56	*Ditto		23 4 84	1 12 85
1	Pandit Sada Nand Gairola.	25 1 65	Ditto	Garhwal District Forests (2-8-11).	1 4 83	1 12 85
2	Vacant . . .					
3	Vacant . . .					
...	Rai Nand Mal Sahib .	25 7 63	Ditto	...	8 3 86	8 3 86
EXTRA ASSISTANT CONSERVATORS (9).						
1	Lala Gulab Rai . .	18 1 69	D.D.R.; H. S. Hin.; L.R.; F.L.; Pro.	Pilibhit Division, Eastern Circle, Pilibhit (21-12-11).	1 11 87	5 5 90
2	Suiyid Madhi Kusan .	15 1 68	Ditto	Gonda Division, Eastern Circle, Gonda (6-1-12).	1 4 90	1 4 90
3	Mr. G. O. Coombs .	16 11 76	Ditto	Bundelkhand Division, Jhansi (2-1-12).	29 5 '98	29 5 98
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Classified List of Forest Officers. [Form No. 28.]

No. 28—continued.

(with Ajmer) corrected up to 1st January 1912—concluded.

No.	DATE OF SUBSTANTIVE APPOINTMENT.		EMOLUMENTS.			REMARKS.
	To class of Extra Assistant Conservators.	To class of Extra Deputy Conservators.	Substantive pay.	Allowance.	Total.	
1	8	9	10	11	12	13

FOREST SERVICE.

			Rs.	Rs.	Rs.	
...	29 7 91	10 9 05	...	...	...	Services sent to the Quailor Durbar for five years from 17th July 1908.
...	29 7 91	6 5 06	...	...	...	Services placed under the Government of India, Department of Revenue and Agriculture, from 1st May 1910. Extension of service for one year sanctioned from 27th September 1911.
1	23 7 92	6 5 06	625	...	625	
...	26 1 97	17 7 08	Services placed under the Government of India, Department of Revenue and Agriculture, from 24th August 1908.
1	12 2 02	...	550	...	550	
2	28 3 03	...	550	...	550	
3	28 3 03	...	550	...	550	
.	
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Form No. 28.] Classified List of Forest Officers.

FORM No. 28—continued.

*List of casualties and admissions during the half-year ending on 31st
December 1911.*

No.	Names.	Departmental rank.	Province.	REMARKS.
1	Babu Kashi Ram Kapur.	<i>I.—Casualties.</i>	United Provinces	Reverted to his substan- tive post of Ranger, 2nd grade.
		Officiating Extra Assis- tant Conservator of Forests.		
		<i>II.—Admissions.</i> Nil.		

Classified List of Forest Officers.

[Form No. 28

FORM No. 28—concluded.

Abbreviations.

Assam	.	.	.	.	.	.	Assamese.
Bel.	.	.	.	.	.	.	Beluchi.
Beng.	.	.	.	.	.	.	Bengali.
Bur.	.	.	.	.	.	.	Burmese.
Can.	.	.	.	.	.	.	Canarese.
Guz.	.	.	.	.	.	.	Guzerathi.
Hin.	.	.	.	.	.	.	Hindustani.
Hindi	.	.	.	.	.	.	Hindi.
Mar.	.	.	.	.	.	.	Marathi.
Oor.	.	.	.	.	.	.	Ooria.
Punj.	.	.	.	.	.	.	Punjabi.
Shan	.	.	.	.	.	.	Shan.
Sin.	.	.	.	.	.	.	Sindhi.
Tam.	.	.	.	.	.	.	Tamil.
Tel.	.	.	.	.	.	.	Teulgu.
Ur.	.	.	.	.	.	.	Urdu.
H. S.†	.	.	.	.	.	.	Higher Standard.
L. S.†	.	.	.	.	.	.	Lower Standard.
C. T.†	.	.	.	.	.	.	Colloquial test.
L. T.†	.	.	.	.	.	.	Language test prescribed in.
*	.	.	.	.	.	.	Appointed by His Majesty's Secretary of State for India as an Assistant Conservator of Forests.
F. C. H.	.	.	.	.	.	.	Fellow of the Royal Indian Engineering College, Coopers Hill.
Surv. H. S.	.	.	.	.	.	.	Passed in Surveying by the Higher Standard, as defined in the Forest Department Code.
„ L. S.	.	.	.	.	.	.	Passed in Surveying by the Lower Standard, as defined in the Forest Department Code.
„ T.	.	.	.	.	.	.	Qualified in Surveying according to the test prescribed by Government in orders previous to those in Code.
C. E. Rki.	.	.	.	.	.	.	Obtained the certificate of qualification as an Assistant Engineer at the Thomason Civil Engineering College, Kurki.
Surv. Dt.	.	.	.	.	.	.	Transferred from the Survey Department.
D. D. R.	.	.	.	.	.	.	Obtained Forest Ranger's (Higher Standard) Certificate at the Imperial Forest School, Dehra Dun.
*D. D. R.	.	.	.	.	.	.	Obtained Forest Ranger's (Higher Standard) Certificate at the Imperial Forest School, Dehra Dun, <i>with honours</i> .
D. D. F.	.	.	.	.	.	.	Obtained Forester's (Lower Standard) Certificate at the Imperial Forest School, Dehra Dun.
*D. D. F.	.	.	.	.	.	.	Obtained Forester's (Lower Standard) Certificate at the Imperial Forest School, Dehra Dun, <i>with honours</i> .
L. R.	.	.	.	.	.	.	Passed the Departmental Examination in Land Revenue Systems.
F. L.	.	.	.	.	.	.	Ditto in Forest Law.
Pro.	.	.	.	.	.	.	Ditto in Procedure and Accounts.
A. A.	.	.	.	.	.	.	Acting Allowance.
T. A.	.	.	.	.	.	.	Travelling Allowance.
S. O. W. E.	.	.	.	.	.	.	Siamese Order of the White Elephant.
F. S. I.	.	.	.	.	.	.	Fellow of the Surveyor's Institute, London.
Th. H.	.	.	.	.	.	.	Obtained a certificate by the Higher Standard at the Tharrawaddy Forest School.
Th. L.	.	.	.	.	.	.	Obtained a certificate by the Lower Standard do. do.
	.	.	.	.	.	.	College and University degrees or certificates to be designated by the letters in use locally.

APPENDICES.

APPENDICES TO THE FOREST DEPARTMENT CODE, 7TH EDITION.

APPENDIX I.

[Article 8 of Code, 7th Edition.]

The Government Servants' Conduct Rules, 1904.

(Corrected up to 31st May 1912.)

The Rules and Orders of the Governor-General in Council regulating the conduct of public servants in respect of borrowing money, receipt of complimentary addresses and other matters are contained in the enactments printed as an appendix* to the following rules and in a number of Despatches, Circulars and Resolutions issued at various times. The form of the orders has thus become obscure and confusing and the Government of India have thought it desirable to reproduce their substance in the shape of a compact set of rules which are now issued for the guidance of Government servants.

1. In these rules,—

- (a) "Government servant" includes every person holding or exercising any civil office, other than a menial office, under the Government;
- Interpretation.
- (b) "Native of India" means a person of unmixed Asiatic descent permanently resident in India.

2. A Government servant may not, without the previous sanction of the Government of India, directly or indirectly accept, either on his own behalf or in behalf of any other person, any gift, gratuity or reward, or any promise of a gift, gratuity or reward, from any Native of India.

Gifts.

[18 Geo. III,
Chap. 63, sec-
tion 24;
Foreign Depart-
ment Circular
No. 1299-G.,
dated the 20th
June 1876.]

The Head of a Government or Administration or a Political Officer may accept from any Native Prince or Chief a ceremonial gift which is deposited in the Government Toshakhana and for which a return present is made at the Government expense. Any Government servant may accept a complimentary present of flowers or fruit or similar articles of trifling value. The practice of giving such presents should, however, be discouraged.

When a gift of substantial value cannot be refused without giving offence, it should, unless the Government of India by special order otherwise direct, be delivered up to the Government.

App. I.

The Government Servants' Conduct Rules, 1904.

[Home Department (Public) Resolution No. 29—1629-45, dated 22nd, July 1887; Home Department Resolution No. 729—753 (Public), dated 6th May, 1898; Home Department Circular Nos. 4566—75, dated 8th August, 1910.]

3. A Government servant may not, without the previous sanction of the Local Government, receive any complimentary or valedictory address of honour of Government servants. Public demonstrations in honour of Government servants. accept any testimonial presented to him or attend any public meeting or entertainment held in his honour nor may he take part in any similar acknowledgment of the services of any other Government servant, or of any person who has recently quitted the service of Government.

The rule admits of the following exceptions :

- (a) The Head of any Government or Administration may receive an address.
- (b) At the request of any public body a Government servant may sit for a portrait, bust or statue not intended for presentation to him.
- (c) A Government servant may take part in the raising of funds to be expended, in recognition of the services of another Government servant, on the foundation of a scholarship or other public or charitable object, or on the execution of any portrait, bust or statue not intended for presentation to such other Government servant. He may not, however, solicit subscriptions for the purpose. Government servant may take part in a private farewell entertainment, attended only by personal friends, as a mark of regard to himself when retiring from the service or quitting a district or station, or to another Government servant in similar circumstances.

[Home Department Circular Nos. 4566—75, dated 8th August 1910.]

3A. A Government servant may not, without the previous sanction of the Local Government, receive any trowel or key or other similar article offered to him at a ceremonial function, such as the laying of a foundation stone or the opening of a public building. Presentation of trowels, etc., at ceremonial functions.

4. Subject to the departmental rules governing the question, a medical officer may accept any gift, gratuity or reward offered in good faith by any person or body of persons in recognition of his professional services. Application of rules 2 and 3 to medical officers.

[Home Department (Public) Resolution No. 31—1217-42, dated 11th July, 1886; Home Department (Public) Resolution No. 25—1437—60, dated 14th August, 1899.]

5. A Government servant may not, without the previous sanction of the Local Government, ask for or accept from any Native Prince or Chief, or the agent of any Native Prince or Chief, any subscription or other pecuniary assistance in pursuance of any object whatsoever. Subscriptions.

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6. Government servants may not enter into any pecuniary arrangement for the resignation by one of them of any office under the Government for the benefit of the others. Should this rule be infringed any nomination or appointment consequent upon such resignation will be cancelled and such parties to the arrangement as are still in the service will be suspended, pending the orders of the Secretary of State or of the Government, as the case may be.

[General Notification No. 216, dated the 9th September, 1842; Home Department Circular No. 55—1364-73 (Public), dated the 29th December, 1883.]

7. A gazetted officer may not lend money to any person possessing land within the local limits of his authority, nor may he, except in the ordinary course of business with a Joint Stock Bank or a firm of standing, borrow money from, or otherwise place himself under a pecuniary obligation to, any person subject to his official authority, or residing, possessing land or carrying on business within the local limits of such authority.

[Home Department (Public) Resolution No. 2-B.—87-103, dated 16th January, 1890; letter to Government of Madras No. 2407, dated 6th December, 1890. Home Department Circular letter Nos. 560—60, dated the 28th February, 1907.]

When a gazetted officer is appointed or transferred to a post of such a nature that a person from whom he has borrowed money or to whom he has otherwise placed himself under a pecuniary obligation will be subject to his official authority, or will reside, possess immoveable property or carry on business within the local limits of such authority, he must forthwith declare the circumstances to the Government through the usual channel.

[Home Department (Public) Resolution No. 22—537-553, dated the 16th March, 1888.] [Home Department (Public) Resolution No. 1032—1049, dated 9th June, 1897.]

The orders contained in this paragraph apply also to non-gazetted officers, but in the case of the latter they may be relaxed in exceptional cases at the discretion of the head of their office. Non-gazetted officers should make the report referred to in sub-paragraph 2 to the head of their office,

[Home Department (Public) Circular No. 4952—60, dated 28th October, 1866; Home Department letter No. 1899 (Public), dated 25th April, 1872; Home Department letter No. 1566 (Public), dated 31st May, 1892.]

8. When a Government servant, other than a Native of India, wishes to buy from or sell to any Native of India residing, possessing immoveable property, or carrying on business within the station, district or other local limits for which he is appointed, any house, elephant, horse, conveyance or other valuable thing, he must declare his intention, with a full statement of the circumstances and the price offered or demanded, as the case may be, to the Commissioner or to such other authority as the Local Government may direct. When such a declaration has been made, the Commissioner, or other officer

[Home Department Notification No. 1437 (Public), dated 23rd September, 1881; Home Department Notification No. 53 (Public), dated 20th January, 1882; Home Department Circular Nos. 387—96, dated 20th February 1911.]

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authorised by the Local Government in this behalf, may pass such orders upon the proposal as he may think fit. These orders do not apply to any transaction conducted in good faith with a regular dealer.

A Government servant, who is about to quit the station, district or other local limits for which he has been appointed, may, without reference to any authority, dispose of his furniture, household goods, live-stock and the like, either by circulating lists thereof among the community generally or by causing them to be sold by public auction.

NOTE.—It will be understood that the Commissioner or other officer authorised to dispose of such applications is at liberty to refer any application to Government for advice or orders if he considers such a course desirable. In cases where the Commissioner or other officer authorised in this behalf is himself interested in the proposed transaction, he should refer the matter to Government for orders.

9. A Government servant who is a member of the Indian Civil Service or a military officer may not hold or acquire any immoveable property within the territories of any Native Prince or Chief.

Holding or acquiring immoveable property.

[Home Department Circular No. 21—797-806 (Public), dated 18th May, 1885; Home Department Circular No. 19—1161-1170 (Public), dated 14th June, 1890; Home Department Circular Nos. 2224—32, dated 18th May 1909.]

A Government servant, who, not being a Native of India, is a member of the Indian Civil Service, or a military officer, or holds any office ordinarily held by members of the Indian Civil Service or by military officers, may not, directly or indirectly, hold or acquire any immoveable property within the Province in which he is employed or within any Province with the administration of which he is concerned, whether such employment or concern is permanent or temporary.

A Native of India who is a member of the Indian Civil Service, or holds any office ordinarily reserved for members of the Indian Civil Service, and any Government servant belonging to the Provincial or Subordinate Civil Services may continue to hold any immoveable property actually held by him at the time of his entry into Government service, and may thereafter acquire any immoveable property by succession, inheritance or bequest, or with the previous sanction of the Local Government, or such heads of departments as may be specially empowered by the Local Government in this behalf by purchase or gift.

He will, however, be liable to be debarred from employment within the district or other local limits within which such immoveable property is situated.

Any Government servant may hold or acquire immoveable property in good faith for the purpose of residence.

10. Every Government servant or candidate for Government service

[Home Department Circular No. 21—797-806 (Public), dated 18th May, 1885; Home Department Circular No. 33—2405-14 (Public), dated 11th September, 1889.]

Control over immoveable property held or acquired by Government servants.

must make to the Government, through the usual channel, a declaration of all immoveable property which may from time to time be held or acquired by him or by his wife or by any member of his family living with, or in any way dependent upon, him.

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Such declaration should state the district within which, or the Native Prince or Chief within whose territories, the property is situated and should give such further information as the Government may, by general or special order, require.

11. A Government servant may not make any investment, other than an investment in immoveable property permitted by rule 9, which gives him such private interest in matters with which his public duties are connected as would be likely in the opinion of the Local Government to embarrass or influence him in the discharge of such duties.

[Home Department Circular No. 21—797-806 (Public), dated 13th May, 1885; Home Department Circular No. 2139—48 (Public), dated the 25th September, 1908; Home Department Circular Nos. 4566—75, dated 8th August, 1910.]

Subject to this condition he may hold or acquire shares in any Company, including a mining or agricultural Company, which has for its object the development of the resources of the country; but he will not be employed in any district in which the operations of any such Company are conducted.

Provided that this rule, in so far as it relates to the making of investments or placing of deposits by Government servants in Co-operative Credit Societies registered under Act X of 1904, shall, subject to any general or special restrictions or relaxations made or permitted by the Local Government, be read with the following limitations :—

- (a) Government servants of the class referred to in the second paragraph of rule 9 shall not make such investments or place such deposits within the Province in which they are employed.
- (b) Government servants of the class referred to in the third paragraph of rule 9 shall not make such investments or place such deposits except in cases in which they are allowed to retain or acquire immoveable property.
- (c) All other classes of Government servants shall be at liberty to make such investments or place such deposits.

Speculation.

12. A Government servant may not speculate in investments.

[Home Department Circular No. 21—797-806 (Public), dated 13th May, 1885.]

In applying this general rule, the purchase of a grant of land supposed to contain minerals with the object of disposing of it to Companies, and the habitual purchase and sale of securities of notoriously fluctuating value, will be treated as speculation in investments.

13. A gazetted officer, whether on leave or in active service, may not, without the special sanction of the Secretary of State, take part in the promotion, registration or management of any Bank or other Company.

Promotion and management of Companies.

[Home Department Circular No. 21—797-806 (Public), dated the 13th May, 1885; Secretary of State's

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Despatches
No. 73 (Public),
dated 19th
July, 1883 ;
No. 25 (Finan-
cial), dated 7th
February,
1889 ; and
No. 53 (Public),
dated 14th May,
1891 ; Home
Department
Circular Nos.
2139-48,
dated 26th
September,
1908.]

This rule does not apply to any Government servant who, with the sanction of the Government of India, enters into the service of a Railway Company working a concession granted by the Government or to the management by a Government servant of any association established and conducted in good faith for the purpose of mutual supply and not for profit, when such management does not interfere with his public duties, or (subject to the same condition) to any Government servant who, under the general or special sanction of the Local Government, takes part in the management of a Co-operative Credit Society registered under Act X of 1904.

Solicitors to the Government at Calcutta, Madras or Bombay, Government Pleaders, Crown Prosecutors, Diocesan Registrars and Coroners, may serve as Directors of a Bank or other Company if such service does not interfere with their public duties and the interests of the Bank or Company are not opposed to those of the Government.

[Home
Department
Circular No.
21-797-806
(Public), dated
13th May,
1885.]

14. A Government servant may not, without the previous sanction of the Local Government, engage in any trade or undertake any employment, other than his public duties.

A Government servant may undertake occasional work of a literary or artistic character, provided that his public duties do not suffer thereby ; but the Government may, in its discretion, at any time forbid him to undertake or require him to abandon any employment which in its opinion is undesirable.

Home
Department
Notification
No. 181, dated
26th January,
1855 ; Circular
Memorandum
No. 67-2816-
2821, dated
19th November,
1874 ; Resolu-
tions No. 100
(Public), dated
12th January,
1856, No. 2-77-
102 (Public),
dated 19th
January, 1884,
and No. 23-
1770-92, dated
8th October,
1889.]

15. (1) When a Government servant is adjudged or declared an insolvent, or when one moiety of the salary of such Government servant is constantly being attached, has been continuously under attachment for a period exceeding two years, or is attached for a sum which, in ordinary circumstances, cannot be repaid within a period of two years, he will be considered liable to dismissal.

(2) When such Government servant is not liable to dismissal otherwise than by or with the sanction of the Secretary of State, the matter must, if he is declared insolvent, and may, if a moiety of his salary is attached, be reported to the Secretary of State, pending the receipt of whose orders he will be suspended from the service.

(3) In the case of any other Government servant, the matter should be reported to the Local Government or to such authority subordinate to the Government as may, by general or special order, be directed.

(4) When a moiety of an officer's salary is attached, the report should show what is the proportion of the debts to the salary ; how far they detract from the debtor's efficiency as a Government servant ; whether the debtor's position is irretrievable ; and whether, in the circumstances

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of the case, it is desirable to retain him in the post occupied by him when the matter was brought to notice, or in any post under the Government.

(5) In every case under this rule, the burden of proving that the insolvency or indebtedness is the result of circumstances which, with the exercise of ordinary diligence, the debtor could not have foreseen or over which he had no control, and has not proceeded from extravagant or dissipated habits, will be upon the debtor.

16. A Government servant may not, unless generally or specially empowered by the Local Government in this behalf, communicate directly or indirectly to Government servants belonging to other Departments, or to non-official persons, or to the Press, any document or information which has come into his possession in the course of his public duties, or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise.

[Home Department Circular No. 30—1267-76 (Public), dated 16th August, 1884; Home Department Resolution No. 22-A. (Public), dated 3rd June, 1885.]

Communication of official documents or information.

17. A Government servant may not, without the previous sanction of the Local Government, become the proprietor in whole or in part, or conduct or participate in the editing or management, of any newspaper or other periodical publication.

[Home Department Resolution No. 19—1184 (Public), dated 8th July, 1875.]

Connection with Press.

Such sanction will be given only in the case of a newspaper or publication mainly devoted to matters not of a political character, and may at any time, in the discretion of the Local Government, be withdrawn.

18. Subject to the provisions of rule 16, a Government servant may contribute anonymously to the Press, but must confine himself within the limits of temperate and reasonable discussion; and, if his connection with the Press is contrary to the public interest, the Local Government may withdraw his liberty to contribute. When there is room for doubt whether the connection of any Government servant with the Press is or is not contrary to the public interest, the matter should be referred to the Governor-General in Council for orders.

Nothing in this rule will limit or otherwise affect the operation of any Army Regulations for the time being in force relating to the same subject.

19. A Government servant may not convey to the public in his own name, whether in writing or in a speech or otherwise, any opinion upon any principle approved or action taken by the Government, or upon any matter relating to the policy of the Government which is, or is likely to become, the subject of public discussion.

[Secretary of State's Despatch No. 144 (Public), dated 6th October, 1898.]

Criticism of Government.

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19-A. (a) A Government servant may not convey to the public in his own name in writing or express by a speech or lecture on a public occasion any opinion or adverse comment upon the policy or affairs of a foreign country which is likely, owing to the official position of the writer or speaker, to give umbrage to such country or to cause embarrassment in the relations of the British or Indian Governments and such country.

(b) Every Government servant who contemplates the publication in writing under his own name of any matter dealing with the affairs of foreign countries must submit proofs thereof to the Government of India.

Explanation.—A mere reference to the affairs of foreign countries by way of example or analogy will not necessitate the submission of proofs.

20. A Government servant may not take part in, or subscribe in aid of, any political agitation and meetings, of any political movement in India or relating to Indian affairs. Nor may he attend any political meeting his presence at which is likely to be misconstrued or to impair his public usefulness. When there is room for doubt whether any action which a Government servant proposes to take will contravene the provisions of this rule, he should refer the matter for orders to the Local Government to which, or the Government servant to whom, he is immediately subordinate.

21. A Government servant may not, without the previous sanction of the Local Government, have recourse to any Court or to the Press for the vindication of his public acts or character from defamatory attacks. In granting sanction to the recourse to a Court the Local Government will in each case decide whether it will itself bear the costs of the proceedings, or whether the Government servant shall institute the proceedings at his own expense, and, if so, whether, in the event of a decision in his favour, the Government shall re-imburse him to the extent of the whole or any part of the costs.

Nothing in this rule will limit or otherwise affect the right of any Government servant to vindicate his private acts or character.

[Home Department Circular No. 11—670-88 (Public), dated 18th March, 1890. Home Department Circular No. 4015—24 (Public), dated 16th December, 1905.]

[Home Department Circular No. 30—1670-85 (Public), dated 5th September, 1890. Home Department Circular No. 1365-74, dated 23rd May, 1900.]

Procedure to be followed in connection with Forest Surveys and in obtaining Forest Maps.

App. II.

APPENDIX II.

Procedure to be followed in connection with Forest Surveys and in obtaining Forest Maps.*

The recent reorganization of the Survey of India has led to an important change in regard to the arrangements for Forest Surveys in India. The separate Forest Survey Branch of the Survey of India has been abolished, and a definite programme of topographical survey has been drawn up. This programme will be carried out continuously and systematically, and in future the breaking up of survey parties into isolated detachments for the purpose of surveying forest areas will be avoided. Large scale surveys will also be avoided as much as possible as they will hamper the progress of the topographical programme. With these objects in view the Government of India suggested certain arrangements for the conduct of forest surveys in India in their Circular No. 3-151—3 (Land Surveys), dated the 11th January 1907, and all Local Governments and Administrations have agreed in the suggestions made. The new arrangements differ materially from those sanctioned by the Government of India in their Resolution No. 3-F-213—5, dated the 11th February 1904, and are explained in the following rules which have been drawn up in consultation with the Surveyor General and which lay down the procedure to be followed in connection with forest surveys, and in obtaining forest maps.

FOREST SURVEYS.

I. Unless in very exceptional circumstances, the survey of forest areas will be carried out on a scale of two inches to the mile, and maps containing forest areas will be furnished to the Forest Department on that scale, except where the ordinary one inch to the mile standard sheets are sufficient for forest purposes.

II. As a general rule, forest areas will be surveyed in the course of the ordinary topographical programme, and a skeleton boundary survey of demarcated forests on a scale of four inches to the mile will, at the same time, be prepared by the topographical party. In such cases no charge will be made by the Survey Department for the cost of the survey (including publication of the standard map sheets), which will be defrayed from Imperial funds. If any re-arrangement of the standard sheets or republication is necessary for the convenience of the Forest Department,

* I. G. F.'s circular No. ⁷₁₅₉₋₇, dated 29th April, 1910, issued with Government of India, Department of Revenue and Agriculture, Circular No. 14-F.—144-2, dated 21st May, 1910.

APP. II.**Procedure to be followed in connection with Forest Surveys and in obtaining Forest Maps.**

the whole cost of the work involved will be charged to the Forest Map Office and not to the Survey of India.

NOTE.—It rests with Circle Superintendents of the Survey Department to ascertain from Conservators the scale on which maps of forest areas included in the ordinary topographical programme are required.

III. When the survey of an individual forest or of a boundary is urgent and is outside the ordinary topographical programme, the Surveyor General will endeavour to make special arrangements to meet the requirements, but such special arrangements will require the sanction of the Government of India, and no applications for special work should be made unless it is really urgent and necessary. As in such cases the work will be specially done by the Survey Department for the Forest Department, the cost of the survey and of the maps will be entirely charged to the Forest Department, and the procedure will be as follows :—

The Conservator should first ascertain from the Superintendent of the Survey Circle in which the area to be surveyed lies whether he can undertake the work in the ordinary course or not. If not, the Conservator should obtain an estimate of the cost from the Circle Superintendent and apply to the Local Government for sanction to the work being undertaken as a special case. If sanction is accorded it should be communicated by the Conservator to the Surveyor General who will endeavour to make the necessary arrangements for carrying out the work, after consulting the Inspector-General of Forests if he considers this necessary, and after obtaining the approval of the Government of India.

NOTE.—In provinces where there is a Chief Conservator, that officer will apply for the sanction of the Local Government and communicate all sanctions to the Surveyor General.

IV. When at any time (whether the survey falls within the ordinary topographical programme or not) a survey on a scale larger than two inches to the mile is desired, the work will be "special" and the whole cost will be debited to the Forest Department in the province concerned. In such cases the procedure will be that prescribed in Rule III.

FOREST MAPS.

I. All forest maps prepared from surveys made in accordance with the above rules will be supplied to forest officers on indents countersigned by Deputy Conservators or officers of superior rank. All indents for such maps should be addressed to the officer in charge, Forest Map Office, Dehra Dún.

II. Second or further editions of the maps referred to in Rule I will be prepared only by order of Local Governments and at their cost. If a

Procedure to be followed in connection with Forest Surveys and in obtaining Forest Maps.

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new edition of any existing map is considered necessary, the Conservator (or Chief Conservator in provinces where there is one) should first consult the officer in charge of the Forest Map Office, Dehra Dún, who will decide whether it will suffice to correct the maps of the previous edition by hand or whether the maps should be re-published after the corrections have been carried out in his office. In the latter event, the officer in charge of the Forest Map Office will supply an estimate of the cost, and the Chief Conservator or Conservator, as the case may be, will apply for the sanction of the Local Government to the publication of a new edition, as well as to the number of copies to be printed and their distribution.

III. When new editions of maps on any scale necessitate additional survey work in the field, the procedure prescribed under No. III of the Forest Survey Rules should be followed.

IV. Special maps, such as those showing the forest areas in a province or a forest circle, etc., will either be prepared by local forest officers or by the Forest Map Office. The cost of all special maps will be charged to Local Governments. Chief Conservators or Conservators, as the case may be, may, if authorized by their Local Governments to do so, correspond direct with the officer in charge of the Forest Map Office to ascertain the cost of the special maps they require prepared or published and whether such maps can conveniently be prepared. If this can be done, Chief Conservators or Conservators may authorize the preparation of such maps and pay for them up to a limit of R500 in each case, provided that the expenditure can be met from their budget grants. The officer in charge of the Forest Map Office will be responsible in such cases for not undertaking any work that may seem to him uncalled for, having regard to the maps that are already available ; and also for not undertaking work that he is not in a position to carry out punctually. Should the estimated cost of any special map exceed R500, the sanction of the Local Government and of the Inspector-General of Forests must be obtained before the preparation of the special map is undertaken.

This rule applies both to special maps prepared in the Forest Map Office and to those prepared by local forest officers and sent to the Forest Map Office for publication.

App. III.

Rules regulating the General Provident Fund.

APPENDIX III.

Rules regulating the General Provident Fund.

*(Corrected up to the end of May 1912.)**Scope of Fund.*

The fund will be a general fund open to all civil officers in permanent pensionable posts in service which is superior within the meaning of Article 396 of the Civil Service Regulations ; but it shall not be open to European members of the Indian Civil Service, subscribers to the State Railway Provident Fund, or any class of officers for whom a compulsory family pension fund has already been established.

NOTE 1.—Persons appointed on probation to substantive appointments are eligible to subscribe to the fund.

NOTE 2.—Section-writers who are members of fixed establishments are eligible to join the fund, subscriptions being levied on their actual monthly earnings.

NOTE 3.—Patwaris, whether in inferior or superior service, in permanent employ are eligible to subscribe to the fund.

NOTE 4.—Patwaris, whether in superior or inferior service, in temporary employ and all officers in temporary superior service are, with the consent of the head of their office, eligible to subscribe to the fund ; provided that they have been employed or, in the opinion of the head of their office, are likely to be employed for at least three years.

Conditions of membership of new fund ; closure of existing Provident funds.

2. As regards officers in the service of Government at the date of the institution of the new fund :—

- (a) Officers in whose case subscription to an existing service fund is optional, or who are not entitled to subscribe to such a fund, will be permitted to join the new fund as optional subscribers at any time.
- (b) Officers in whose case subscription to an existing fund is compulsory will be permitted to join the new fund as compulsory subscribers at any time within four years after its institution.
- (c) When subscribers to an existing fund join the new fund, their accounts with the existing fund, including any liability for the refund of advances, will be transferred to the new fund.
- (d) Officers who join the new fund, whether as compulsory or as optional subscribers, will cease to be eligible to subscribe to any existing provident fund, with effect from the date of joining the fund.
- (e) The rules applicable to subscribers to existing funds who do not exercise the option of joining the new fund will remain unchanged but all existing funds will be closed to new subscribers with effect from the date of the institution of the new fund.

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3. As regards officers entering the service of Government after the institution of the new fund :—

- (a) Subscription to the new fund will be compulsory in the case of all Europeans and Eurasians in permanent employ on attaining a substantive pay of ₹100 a month or more.
- (b) All other officers eligible to join the fund will be admitted as optional subscribers.
- (c) The existing service funds specified below will be absolutely closed to future entrants into Government service, namely, the Civil Engineers' Provident Fund and the Provident Funds of the Finance, Police, Geological Survey, Opium, Northern India Salt Revenue, Forest and Civil Veterinary Departments.

4. If an officer, who is entitled to subscribe to the new fund, is on foreign service, he shall be subject to these rules, except where otherwise stated, in the same manner as if he were not so transferred.

5. In the case of all officers the privilege of optional subscription will lapse if subscriptions are discontinued (otherwise than on leave) more than three times. In the event of such a lapse of subscription no right to withdrawal of the sum at credit of the subscriber will be recognised other than is provided for in rule 10.

Rate of interest.

6. Compound interest at 4 per cent. will be allowed on subscriptions ; but Government reserve the right to reduce this rate at any time for officers who become subscribers to the fund after Government have announced their intention of reducing the rate.

NOTE.—If a subscriber dies, interest will be allowed on the amount at his credit in the fund up to the end of the month in which his death occurs, whether that amount is withdrawn before or after the end of that month. When a subscriber, being in permanent Government service, retires, interest will be allowed up to the end of the month immediately preceding that in which he quits the service. If a subscriber holding a temporary post exercises, on the termination of his appointment, the option, allowed by rule 10 (1), of leaving in the fund the amount accumulated to his credit, interest will be allowed on that amount for not more than a year after the termination of employment. If the depositor subsequently obtains re-employment under Government, deposits not withdrawn will commence again to bear interest from the date on which subscriptions are renewed.

Rate of subscriptions.

7. The monthly subscription must be not less than $6\frac{1}{4}$ per cent. and not more than $12\frac{1}{2}$ per cent. on the salary of each subscriber for the month ; and, as between these two limits, must be at the rate of either $1\frac{1}{4}$, $1\frac{1}{2}$ or $1\frac{3}{4}$ annas in the rupee. If the officer is on foreign service, the subscription will be calculated on his assumed pay.

A subscriber may alter his rate of subscription with effect from the beginning of any financial year, by giving notice before the end of the preceding year.

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In the case of an officer on a permanent establishment, who is detached on temporary duty under Article 376 of the Civil Service Regulations, subscription should be calculated on the salary actually drawn by him in his temporary appointment.

Similarly, in the case of an officer on deputation, subscription should be calculated on salary *plus* his deputation allowance.

Subscription during leave.

8. Subscriptions on leave of any kind will be optional. Subject to the limits of $6\frac{1}{4}$ and $12\frac{1}{2}$ per cent. they will be calculated on the allowances admissible during leave.

An officer on reinstatement after a period passed under suspension may be allowed the option of subscribing for that period. In the case of an officer who exercises the option of subscribing to the fund during leave without allowances, or on reinstatement after a period passed under suspension without allowances, it is left to the discretion of the Account officer to determine, in each case, the amount on which subscription should be paid, the general principle to be observed being that the subscription should be calculated on half the salary last drawn by the officer before he proceeded on leave without allowances, or was placed under suspension without allowances.

Realization of subscriptions.

9. Subscriptions will be recovered by deduction from pay bills, but they may be made by remittance in cash to the Audit Office when an officer is in foreign service, or is on leave and draws his leave allowances from a Colonial Treasury.

When a subscriber draws his leave allowances from the Home Treasury of the Government of India, his subscriptions may be paid by deductions from leave allowances, the remittances to India being effected by means of the remittance account between England and India, and the credit to the officer's account in the fund in respect of such remittances being given at the rate of fifteen rupees to the £.

An officer who desires to subscribe during leave must notify his intention beforehand in order to allow of the deductions from his leave allowances being noted in his leave and pay certificate. He will not be permitted to discontinue subscribing during leave.

An officer, who fails to notify his intention to continue to subscribe when proceeding on leave, can subsequently pay his subscription in cash.

Withdrawals on retirement or death.

10. (1) Subject to the provisions of this rule, the sum which accumulates to the credit of an officer in permanent employ will, when he

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quits the service, become his absolute property and be handed over to him unconditionally. An officer holding a temporary post may, on the termination of his appointment, either withdraw the amount standing at his credit or leave it in the fund. Any sum so left in the fund may be withdrawn at any time after the cessation of service.

(2) In the event of an officer's death before retirement, or after retirement but before the money has been handed over,—

(a) it will be divided between his widow or widows and children in accordance with any request that he may have submitted in the prescribed form, which request must state the person to whom sums intended for the benefit of minors are to be paid; or it will be handed to such trustees as the subscriber may appoint by will to administer, for the benefit of his widow or widows and children, the funds standing at his credit at the time of his death;

(b) failing such a request, it will be divided in equal shares between his widow or widows and children, to the exclusion of adult sons and of married daughters whose husbands are alive; any sum due to a minor being paid to the minor's legal guardian to be used for the minor's benefit, or, failing a legal guardian, to any person who, in the opinion of the officer whose duty it is to make payment, is entitled to receive it on the minor's behalf;

) failing a widow and children entitled to participate under (b), it will be distributed among other persons in accordance with any request submitted by the subscriber in the prescribed form; and

(d) if no such request has been submitted, it will be paid to the legal representative of the estate, as determined by a civil court having competence to pass orders in this respect: Provided that, if the sum remaining at the credit of the depositor does not exceed R500, it may be paid to such person or persons as the officer making the payment considers to be entitled thereto.

NOTE 1.—A husband may be permitted to make a special application for the exclusion of his wife from the benefits of the Fund, if she has been judicially separated from him. In the absence of such an application the widow should be treated like an ordinary widow and the sum at the credit of her husband should be divided in accordance with the provisions of rule 10 (2) (b).

NOTE 2.—In all cases where a request is submitted under clause (c) above, the subscriber should be called upon to state whether he has a wife or children, and if it happens that he has a wife (not separated) or children, a request under clause (c) should not be entertained.

(3) Government will not be bound by, or recognise, any assignment or encumbrance executed or attempted to be created by any officer

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during his service, but will recognize to the extent shown in clause (2) (a) above any arrangement which a subscriber may make for the disposal by will of the funds standing at his credit.

(4) The sum at credit of the officer is not liable to forfeiture on dismissal or on conviction by a Criminal Court except for an offence for which the penalty of forfeiture of the whole of the offender's property is prescribed by law.

(5) Ordinarily, officers should make their own arrangements at retirement to draw in India the sum at their credit in the General Provident Fund. In the case, however, of depositors who retire in England, the Account officers of the fund shall, on receiving due intimation, purchase sterling bills equivalent to the rupee amounts available for remittance and send the bills to the depositor in England. Where the beneficiaries of a deceased depositor [as determined by rule 10 (2)], are resident in England, the Account officer shall, in a similar manner, on receipt of due intimation, forward the amount of the deposit to them by sterling bills.

Advances for special purposes.

11. No final withdrawal will be allowed until the subscriber quits the service or dies. But when the pecuniary circumstances of a subscriber are such that the indulgence is absolutely necessary, a temporary advance not ordinarily exceeding three months' pay may be allowed from the sum at his credit at the discretion of the sanctioning authority, who shall be—

- (i) the Local Government, for gazetted officers ;
- (ii) the head of the Department, for non-gazetted officers in receipt of R100 *per mensem* or over ;
- (iii) the head of the office, for other officers.

NOTE 1.—The following officers exercise the powers of a Local Government under clause (i) above :—

- (1) Heads of the several Departments of the Government of India.
- (2) The Comptroller and Auditor General.
- (3) The Director General of Telegraphs.
- (4) The Director General of the Post Office of India.
- (5) The Sanitary Commissioner with the Government of India.
- (6) The Director General of Archaeology in India.
- (7) The Surveyor General of India.
- (8) The Inspector-General of Forests to the Government of India.
- (9) The Inspector-General, Civil Veterinary Department.
- (10) The Inspector-General of Agriculture in India.
- (11) The Director General of Observatories.
- (12) The Director of Botanical Survey of India.
- (13) Managers of State Railways.

NOTE 2.—The following officers exercise the powers of the head of a Department under clause (ii) above :—

- (1) Post Masters General.
- (2) Directors of Circles, Telegraph Department.

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The following may be recognized as legitimate occasions for advances :—

- (a) to pay expenses incurred in connection with the illness of a subscriber or a member of his family ;
- (b) to pay for the passage of any member of a subscriber's family coming from beyond the sea to join him, or requiring to make a journey beyond the sea from some urgent cause ;
- (c) to pay expenses in connection with marriages, funerals, or ceremonies which by the religion of the subscriber it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred.

NOTE.—Advances, though not confined rigidly to the objects laid down in clauses (a) to (c) above, will be made with a due regard to the principles contained in those clauses, and regulated with regard to the amount of subscriptions lying to the credit of the applicant.

Advances will be recovered at the discretion of the sanctioning authority, in not less than twelve instalments or more than twenty-four. A subscriber may, however, at his option make repayment in less than 12 instalments or may repay two or more instalments at the same time. Recoveries will be made monthly, commencing from the first payment of a full month's salary after the advance is granted, but no recovery will be made from an officer while he is on leave of any kind. Recovery may also be postponed while an advance of pay granted to him on transfer is being recovered. The instalments will be paid by compulsory deductions from salary, and will be in addition to the usual subscription.

Substitution of other forms of life insurance for subscription to the fund.

12. Subscriptions to a recognized family pension fund or payments towards a policy of insurance may be substituted for subscriptions to the General Provident Fund at the option of subscribers, subject to the following conditions :—

- (i) If the subscriptions or payments to be so substituted shall be of less amount than the minimum subscription under rule 7 of these rules, viz., $6\frac{1}{2}$ per cent. per month of the officer's monthly salary, the deficiency shall be paid by the officer as a subscription to the General Provident Fund.
- (ii) An insurance policy must be on the officer's own life, in which case it is immaterial what form the policy takes, i.e., it may be a life or an endowment or double endowment policy, but it must be such as is legally assignable to Government.

NOTE.—If a policy of insurance is effected by a married man on his own life for the benefit of a sole beneficiary specifically named therein, a formal assignment by both the insured and the sole beneficiary is permissible. An assignment of a policy effected by

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a married man on his own life for the benefit of more than one beneficiary whether existent or not at the date of the policy is not, in view of the attendant legal difficulties, permissible under this rule.

- (iii) Government will not make any payments on behalf of officers to insurance companies, nor will they take steps to keep the policy alive. If an officer records on his salary bill that he is making payments to an insurance company or to a pension fund of not less amount than $6\frac{1}{4}$ per cent. of his salary, the Account officer will content himself by demanding periodically to see the receipts or certified copies of the receipts showing that such payments have been made. Failing such receipts he will make the necessary deduction from the officer's salary and place it to his credit in the Provident Fund. Should officers prefer to do so, they may make the usual deduction from their pay bills for credit to the Provident Fund and arrange with the Account officer to draw from the fund, at stated intervals, the sums necessary to pay quarterly, half-yearly or yearly premia.
- (iv) Any sums already at the credit of the officer in the Provident Fund can be withdrawn for payment of premia or for the purchase of a single payment life policy ; but the utilization of sums already at credit will not relieve the officer from continuing to make the usual deduction from his current salary within the usual limits of $6\frac{1}{4}$ and $12\frac{1}{2}$ per cent., whether the amount is to be paid into the Provident Fund or towards an insurance policy.
- (v) (a) If a policy of insurance matures, not at death, but after a term of years, the sum accruing shall, with the assent of the assured, be drawn by Government and placed at his credit in the fund at 4 per cent. compound interest.
(b) The sum which accumulates to the credit of the officer will be dealt with (on his quitting the service or in the event of his death before retirement) in accordance with rule 10.
- (vi) In the event of an officer's interest in a recognized Family Pension Fund any subscriptions to which shall have been substituted under sub-rule (i) for his subscriptions to the General Provident Fund, ceasing from any cause whatever, or of a policy of assurance, any payments for premia on which shall have been so substituted or withdrawn under sub-rule (iv) from sums already at credit of such officer in the General Provident Fund, being allowed to lapse or being assigned, charged, or encumbered (except in favour of Government as hereinafter mentioned), the amounts of the payments or subscriptions so substituted or withdrawn, as the case may

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be, shall be paid or repaid, as the case may be, by such officer to the Account officer and may in default be deducted from such officer's salary.

- (vii) A policy, the payment or payments for any premia on which shall under this rule be substituted for subscriptions to the fund or withdrawn from the sums at credit of a subscriber for the same purpose and which has not already been assigned to the Secretary of State for India in Council and delivered to the Account officer under this rule, shall, within one month of such payment or withdrawal, be so assigned and delivered as security for the payment contingently of the sum which in the event of lapse of the policy or any assignment, charge or encumbrance thereof or thereon will under the last preceding sub-rule become payable by the subscriber to the fund. No payment so made by a subscriber shall be considered as in substitution for any subscription by him to the fund unless and until the life policy shall have been so assigned, and in default of such assignment *within one month* after such payment or withdrawal, as the case may be, the amount so paid or withdrawn, as the case may be, shall forthwith be paid or repaid, as the case may be, by the officer concerned to the Account officer or may in default be deducted from such officer's salary.

- (viii) The assignment of a policy under the preceding sub-rule shall be endorsed on the policy and shall be in the following form :—

“ I, A.B., of etc., hereby assign unto the Secretary of State for India in Council the within policy of assurance as security for payment of all sums which under rule 12 of the rules of the General Provident Fund I may hereafter become liable to pay to that fund.”

A re-assignment to the officer shall be executed and the policy handed back to him unconditionally on his quitting the service. In the event of his death before quitting the service or after retirement but before a re-assignment has been made, such re-assignment shall be executed in favour of and the policy handed to the person or persons entitled to receive it in consequence of his death.

Reservation of power to Government to alter rules.

13. The Government reserve to themselves the power to amend or alter the rules as may be required.

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Rules regulating the General Provident Fund.

Procedure.

14. The deposits received under the foregoing rules will be credited on the books of the Government to an account named "General Provident Fund." The general administration of the fund will rest with the Government of India in the Finance Department. The Account officers for the various Departments will generally be the local Accountant General, Comptroller, Examiner or Controller of Accounts, as the case may be, who audits the pay bill of the officers and men subscribing to the fund.

The following are exceptions to the above general rule :—

- (1) The Accountant General, Post Office and Telegraphs, will be the Account officer for all officers and employés of the Post Office and the Telegraph Department.
- (2) The Comptroller, India Treasuries, will be the Account officer for all officers of—
 - (a) the Imperial Customs Service,
 - (b) the Indian Finance Department,
 - (c) the Archaeological Surveys, except in Burma, where the local Accountant General will be the Account officer,"
 - (d) the Imperial branch of the Civil Veterinary Department,
 - (e) the Imperial branch of the Agricultural Department, and
 - (f) the Imperial branch of the Forest Department, except in the case of Forest officers serving in the Madras and Bombay Presidencies, where the local Accountants General will keep the accounts of officers belonging to the Imperial as well as of those belonging to the Provincial branch of the service.

In the case of officers on foreign service the Account officer who watches the recovery of pension contribution under Article 772, Civil Service Regulations, will be the Account officer for the purpose of the fund.

15. A depositor must, when paying his subscription, whether his subscriptions to the fund are recovered by deduction from bills, or paid in cash, specify the number of his account which will be communicated to him by the Account officer concerned.

16. Interest under rule 6 will be allowed for each calendar month upon the minimum balance of the depositor's account between the close of the fourth day and the end of the month.^f It will be calculated monthly but will not be added to principal until the end of the official year except when the account is to be finally closed.

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17. As soon as possible after the close of each year, each depositor will receive a statement of his account with interest made up to 31st March. Depositors are required to satisfy themselves as to the correctness of these statements; and unless errors in them are brought to the notice of the officer rendering the account within one month from the date of their receipt, Government will not be responsible for any sums not included in the account.

18. Any depositor may, once in the official year, but not oftener, receive, on application to the Account officer concerned, a copy of his account for the last official year and for so many months of the current year as may have been posted and agreed.

19. When, under rule 12 of these rules, a subscriber pays from the sum at his credit in the Provident Fund premia upon a policy of insurance or subscriptions to a recognized pension fund, the Account officer shall indicate the exact account procedure to be followed.

20. The Account officer concerned will endeavour to secure, by the issue of reminders, that all depositors shall submit in the prescribed form the "request" provided for in rule 10 (2) (a) of the rules. Each depositor should be invited to revise this declaration at least once a year. All such declarations still in force should be carefully recorded.

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Rules regulating the General Provident Fund.

G. P. F. No. 9.

Depositor No.

THE GENERAL PROVIDENT FUND.

FORM OF DECLARATION.

(For*
depositor.)

I hereby declare that in the event of my death the following persons shall be entitled to receive payment of the amount to my deposit in the General Provident Fund in the proportions noted against their names, and I make this my will so far as regards such deposit.

I also request that the amount payable as above to the minors be paid to the person named below.

Name and address of the nominee.	Relationship with the subscriber.	Whether major or minor. If minor state age.	Share of the deposit payable.	Name and address of the person to whom share is to be paid on behalf of minor.	Sex and percentage of person referred to in previous columns.

Two witnesses to signature _____

Signature _____

* Here state married or unmarried

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APPENDIX IV.

Rules and Regulations defining the general scope of the work of each Research officer, both educational and research, and the general lines on which such work is to be conducted at the Forest Research Institute, Dehra Dun.

I.—Educational.

As a general rule no Research officer will be employed on educational work in connection with the Ranger classes. The instructors in charge, who should be Imperial Service officers, are responsible for the lectures and practical work in camp of these classes, and for the formation of adequate sylvicultural, zoological, botanical and economic collections required for the practical illustration of the lectures given by them, although the advice of Research officers regarding the formation and arrangement of such collections should be freely asked for and given. The educational duties of Research officers will generally be confined to lecturing (including laboratory instruction) to the Provincial Service probationers, each in his own subject.

II.—Research.

The main object of the work to be carried out at the Research Institute is to obtain results which will be of practical utility to Government and to the public; and it is of the greatest importance that this should be constantly borne in mind by all Research officers. The investigations and experiments carried out will incidentally lead to additions to scientific knowledge but, important as these may be, it is the practical results which are of the greatest importance.

In all publications, therefore, the fullest practical details must be given. This is more especially necessary in connection with the commercial utilization of forest produce, in order that those interested may be able to judge whether it is likely to be profitable for them to invest capital in the industry dealt with in any particular publication.

III.—Rules for the conduct of Research Work.

A.—GENERAL.

1. The programme of research work to be undertaken by the different branches of the Research Institute will be drawn up for three forest years at a time for all important subjects requiring protracted investigation and continuity of action for their elucidation.

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2. One year prior to the commencement of every three-year period, each Research officer will address all Conservators,* asking them if there is any investigation they wish him to make during the coming three years' period. On receipt of their replies, each Research officer shall draw up his periodical programme, indicating all the proposals which have been made by Conservators and giving full reasons for wishing to exclude any such proposal from his programme.

The programme must in all cases be drawn up in sufficient detail to clearly define each officer's responsibility in respect of every item of work, so that co-operation for a common end among Research officers may be secured and duplication of work prevented.

These programmes and explanations will be submitted to the President, Forest Research Institute, who will place them before the Board of Forestry with his opinion. The Board will decide what shall be entered in the combined three-year programme. The programme, as approved by the Board, will be submitted for the sanction of the Government of India, and shall, when sanctioned, be circulated to all Conservators for information. These officers may, however, forward at any time suggestions regarding any investigations in the sanctioned programme, or may propose supplementary investigations to the President, who will be at liberty to lay such before the Inspector General of Forests ; but no new item not approved by the Board of Forestry may at any time be introduced into the programme of work sanctioned by the Government of India without the Inspector General's sanction. The above does not preclude a Research officer making any minor investigation (provided that the same does not interfere with his sanctioned programme) on any subject that may attract his notice when on tour or otherwise.

Nothing in these rules is to be taken as precluding local officers from undertaking any investigations that they may wish to carry out. The results of such investigations may be published by the local officers direct, or at their request by the President of the Research Institute, subject to the sanction of the Inspector General of Forests. Notice of any investigation being locally carried out should be given to the President, with the object of preventing duplication of work.

3. The programme so sanctioned shall be binding on the officers of the Research Institute, who will be responsible for the actual execution of the work prescribed. They shall be assisted as far as possible by Conservators in the collection of necessary specimens and materials and the supply of all available local information. The work to be undertaken shall follow a definite sequence as laid down in the periodical

* In provinces where there is a Chief Conservator, that officer will be addressed and not individual Conservators. Similarly, whenever the words 'Conservator' or 'Conservators' appear in these rules, they must be understood to mean the Chief Conservator in provinces where such an appointment exists.

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programmes, and experiments once initiated shall be carried to a definite conclusion and the results published for the information of all concerned. If required to do so, the Research Institute will defray all charges in connection with the collection and supply of materials.

4. On the 1st January in each year, the President of the Research Institute shall submit to the Inspector General of Forests a statement* showing what has already been carried out in the sanctioned periodic programme, and what it is proposed to carry out during the coming forest year, together with proposals regarding the inclusion of additional items (see rule 2 above). On the 1st July of each year, the President shall submit to the Inspector General of Forests a revised annual programme prepared in the manner prescribed for the statement to be submitted on the 1st January, together with a programme of the tours proposed for the various officers.

This annual programme and the programme of tours shall, on approval by the Inspector General, be circulated for information to all Conservators by the President, and special assistance asked for on their part where this is required.

5. Research work will be carried out by Research officers and their assistants under their special orders, except in so far as they may be able to obtain assistance from local officers, whose services will be acknowledged in any publication that may issue.

6. With the exception of the Imperial Sylviculturist and the Imperial Economist, the most important duty of each Research officer consists less in the collection and collation of information which already exists or which has been reported to him on the authority of others, and for the accuracy of which he can give no guarantee, than in the investigation of unsolved problems and in the discovery of new facts. At the same time all reliable available information should be got together and made full use of.

Each Research officer is required to place permanently on record in any form, ledger or otherwise which may be approved by the President, all useful information, observations and notes collected by him in the course of his investigations, and which must admit of his successor taking up the work at the point where he has discontinued it.

All data collected will be at the disposal of all Forest officers. Conservators may call for any information they may require, and this will be supplied by the President so far as possible.

It is hoped that Conservators will communicate any matters of interest to the President.

* NOTE.—This is required for consideration by the Board of Scientific Advice.

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7. The results of investigations will usually not be published until the investigation is complete. In the case of a protracted investigation, it will be permissible at any time to publish the results so far obtained.

8. If the advice of a Research officer or his services for a short period are required by any Conservator, application should be made to the President, who will endeavour to meet the Conservator's wishes in this respect.

9. Research officers will be responsible for the upkeep of the Research Institute collections connected with their particular branch of work. These collections will always be accessible to Forest officers and others, with the permission of the President, and Research officers will give any help they can to persons desirous of inspecting them.

B.—SPECIAL.*Sylviculture Branch.*

1. The main work of the Sylviculturist will come under one or other of the following heads :—

- (a) The study of the more important Indian trees and types of forest, with the object of determining the effects of various factors on their development and reproduction, and deciding on the best method of treatment to apply in order to secure a given object.
- (b) The collection and collation of statistical and other data regarding the chief Indian trees and types of forest. The preparation of yield tables and the collection of data for fixing the exploitable size and age, as well as the possibility in forests under the different sylvicultural systems.
- (c) The collection of information regarding the practical methods of preparing working-plans, with the object of ascertaining the best methods applicable in India and the standardization and simplification of such work as far as possible.

2. In connection with the work detailed above, certain experimental areas and sample plots will be taken over or established, with the consent of the Conservator concerned, in such localities and in such a manner as may be necessary for the elucidation of any problem or for the compilation of statistical or other information. The actual upkeep and maintenance of these plots will rest with the Divisional Forest officers concerned, care being taken not to throw any considerable amount of work on any one Divisional Forest officer. The measurements and observations in such plots will be made by the Sylviculturist and his assistants. It is not intended that this rule shall interfere in any way with the upkeep of sample plots by local officers, which should be continued as heretofore.

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Zoology Branch.

1. The Zoologist is required to study systematically the effect, beneficial or otherwise, exercised by animals on the development and reproduction of Indian forests, with the object of discovering the measures which can be undertaken, with the greatest prospect of success, to encourage the development of useful species and to destroy those which are injurious. As insects are probably of most importance from a forest point of view, the Zoologist will specialise in Indian Forest Entomology.

2. The most important work of the Zoologist at present must be the formation of a good reference collection of insects of importance from a forest point of view correctly named as far as possible and carefully kept up in the Research Institute. The system of classification in force at Pusa should be followed.

This collection should be extended by asking Forest officers to assist by sending specimens, by collecting from outside sources and by exchange. Conservators will, if they desire this, be supplied with materials for collection for distribution to their staff, together with copies of printed instructions; all contributions will be welcome and should be sent by the collector direct to the Forest Zoologist, together with an account of when and where obtained, damage done and any other interesting details that may be forthcoming. The name of the collector will invariably be recorded. All insects received should be placed in the collection at once and their receipt acknowledged.

A list of experts and specialists should be kept up, showing the group or family in which each specialises, in order that the Zoologist may know to whom to send insects with a view to getting them named.

3. The Zoologist should be in communication with experts in India and elsewhere, in order to obtain and afford information.

Botany Branch.

1. The principal work of the Botanist and Mycologist consists of studying the botany, including the diseases, of forest plants of economic importance, and the factors that govern their distribution and their reproduction from a physiological point of view. The Botanist will not undertake the general systematic study of forest fungi, but he will study the life history of fungi which are exceptionally injurious to the trees of greatest economic importance.

2. The Botanist will not himself undertake the preparation of local floras. Such work must be left to local officers; but he will always be ready to assist local officers to the best of his ability, especially during his tours in any locality for which a flora is under preparation.

3. The Botanist will hold charge of the Research Institute Herbarium and will maintain it in an efficient condition and endeavour to extend

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it and make it as complete as possible, especially as regards species of forest importance. This, together with the connected Botanical Reference Library, will always be available for reference by officers of the department and others obtaining permission from the President to inspect it; the Botanist will give any help he can to any officers who may visit Dehra for this purpose.

4. The Botanist will help officers of the department by identifying specimens to such extent as may be feasible, and by giving advice on general botanical subjects and on the most suitable lines to adopt for local forest experiments.

Economic Branch.

1. The duty of the Economist is to make a special study of the best methods of rendering forest produce of all kinds available at such cost as will enable a trade in them to be possible, and to keep in touch with the commerce of India with the view of fostering and meeting the demands for forest products.

2. When an investigation has been sanctioned and taken up, a circular will be issued by the Economist stating the investigation to be made, the end in view and the assistance required from local forest officers, and including a summary of the existing knowledge of the subject.

3. No experimental work on a commercial scale will be carried out by the Economist. His duty will be to collect all possible information and place this at the disposal of all interested parties, either by publication or by letter. Should any experimental plant be erected by Conservators or others, the Economist's advice and assistance will be at their disposal to such extent as may be feasible.

Chemistry Branch.

1. The work to be undertaken will comprise chemical research work required for (a) the creation and improvement of the commercial demand for forest products, (b) the chemical research work required for the solution of various forest problems in connection with the food and nutrition of forest plants, the rotation of forest crops, etc., which may involve the analysis of soils, of plants, water-cultures and so on, as laid down in the sanctioned programme.

2. The Chemist and Assistant Chemist will work either jointly or independently as the President may decide. In the latter case, independent investigations will be assigned to each and the Assistant Chemist will then correspond direct with the President, with Conservators, etc.,—and keep his files and cases separate from those of the Chemist.

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3. The work of the Chemist and Assistant Chemist as defined in rule 1 above is intimately connected with that of the Economist, Botanist and Sylviculturist, and should be done in communication with these officers. The periodic programme of the Forest Chemist shall be drawn up in consultation with the other members of the Research Institute who may require his assistance in their investigations. In cases of this nature, the results will generally form part of the publication of other separate investigations, unless for any special reason the President decides otherwise.

IV.—Tours and Procedure.

1. Research officers may, with the approval of the President, pay visits to localities where they may require to collect information or study any particular problem, either in connection with their own investigations or in cases where local officers desire their advice or assistance. The President will inform the Local Government concerned whenever a Research officer proposes to tour in areas under its jurisdiction, due notice being given so that if necessary the Local Government may have time to point out any special inconvenience that may be anticipated. The Research officer will report to the Conservator concerned the date of his actual arrival in the province.*

2. Research officers may correspond direct with Conservators † regarding any matters connected with research. They may also, with the Conservator's special permission, correspond direct with Forest officers subordinate to the Conservator, provided that copies of all letters addressed direct to subordinate officers shall be forwarded to the Conservator.

3. The President of the Research Institute will correspond direct with the Inspector General of Forests in connection with sanctioned investigations. No official or demi-official correspondence with the Inspector General of Forests or the Government of India is permitted on the part of other members of the Research Institute. No files may be removed from the offices without the consent of the President

4. The offices of members of the Research Institute will be inspected annually by the President, who shall embody in his annual report the results of his inspection.

* In the case of a visit by a Research officer to the Madras Presidency, he will acquaint the Board of Revenue with the date and objects of his visits and will also report to that authority his actual arrival in the province.

† For the purposes of these rules, the Chief Commissioner, Coorg, the Chief Commissioner, Ajmer, the Superintendent of Port Blair and the Revenue Commissioner, Baluchistan, may be regarded as Conservators.

App. V.**Forest Policy.****APPENDIX V.***[Article 47 (iii) of Code, 7th Edition.]***Forest Policy.**

Circular No. 22-F., dated 19th October 1894.

READ—

Circular Resolution of this Department, No. 17—105 A., dated 15th July 1891.

Chapters VIII and IX of Dr. Völcker's Report on the Improvement of Indian Agriculture.

Review of Forest Administration in British India for 1892-93 by the Inspector General of Forests.

RESOLUTION.—In Chapter VIII of his report on the improvement of Indian Agriculture, Dr. Völcker dwells at length upon the importance of so directing the policy of the Forest Department that it shall serve agricultural interests more directly than at present; and in his Review of Forest Administration for 1892-93 the Inspector General of Forests discusses in some detail the principles which should underlie the management of State forest in British India. While agreeing, generally, with the principles thus enunciated by the Inspector General of Forests, the Government of India think that it will be convenient to state here the general policy which they desire should be followed in this matter; more especially as they are of opinion that an imperfect apprehension of that policy has, in some recent instances, been manifested.

2. The sole object with which State forests are administered is the public benefit. In some cases the public to be benefited are the whole body of tax-payers; in others, the people of the tract within which the forest is situated; but in almost all cases the constitution and preservation of a forest involve, in greater or less degree, the regulation of rights and the restriction of privileges of user in the forest area which may have previously been enjoyed by the inhabitants of its immediate neighbourhood. This regulation and restriction are justified only when the advantage to be gained by the public is great; and the cardinal principle to be observed is that the rights and privileges of individuals must be limited, otherwise than for their own benefit, only in such degree as is absolutely necessary to secure that advantage.

Forest Policy.

3. The forests of India, being State property, may be broadly classed under the following headings :—

- (a) Forests the preservation of which is essential on climatic or physical grounds.
- (b) Forests which afford a supply of valuable timbers for commercial purposes.
- (c) Minor forests.
- (d) Pasture lands.

It is not intended that any attempt should be made to class existing State forests under one or other of these four heads. Some forests may occupy intermediate positions, and parts of one and the same forest may fall under different heads. The classification is useful only as affording a basis for the indication of the broad policy which should govern the treatment of each class, respectively ; and, in applying the general policy, the fullest consideration must be given to local circumstances.

4. The first class of forests are generally situated on hill slopes, where the preservation of such vegetation as exists, or the encouragement of further growth, is essential to the protection from the devastating action of hill torrents of the cultivated plains that lie below them. Here the interests to be protected are important beyond all comparison with the interests which it may be necessary to restrict ; and, so long as there is a reasonable hope of the restriction being effectual, the lesser interests must not be allowed to stand in the way.

5. The second class of State forests include the great tracts from which our supply of the more valuable timbers—teak, sâl, deodar and the like—is obtained. They are for the most part (though not always) essentially forest tracts, and encumbered by very limited rights of user ; and, when this is the case, they should be managed on mainly commercial lines as valuable properties of, and sources of revenue to, the State. Even in these cases, however, customs of user will for the most part have sprung up on the margins of the forest ; this user is often essential to the prosperity of the people who have enjoyed it ; and the fact that its extent is limited in comparison with the area under forest renders it the more easy to continue it in full. The needs of communities dwelling on the margins of forest tracts consist mainly in small timber for building, wood for fuel, leaves for manure and for fodder, thorns for fencing, grass and grazing for their cattle and edible forest products for their own consumption. Every reasonable facility should be afforded to the people concerned for the full and easy satisfaction of these needs, if not free (as may be possible where a system of regular cuttings has been established), then at low and not at competitive rates. It should be distinctly understood that considerations of forest income are to be subordinated to that satisfaction.

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There is reason to believe that the area which is suitable to the growth of valuable timber has been over-estimated, and that some of the tracts which have been reserved for this purpose might have been managed with greater profit both to the public and to the State, if the efforts of the Forest Department had been directed to supplying the large demand of the agricultural and general population for small timber, rather than the limited demand of merchants for large timber. Even in tracts of which the conditions are suited to the growth of large timber it should be carefully considered in each case whether it would not be better, both in the interests of the people and of the revenue, to work them with the object of supplying the requirements of the general, and in particular of the agricultural, population.

6. It should also be remembered that, subject to certain conditions to be referred to presently, the claims of cultivation are stronger than the claims of forest preservation. The pressure of the population upon the soil is one of the greatest difficulties that India has to face, and that application of the soil must generally be preferred which will support the largest numbers in proportion to the area. Accordingly, wherever an effective demand for culturable land exists and can only be supplied from forest areas, the land should ordinarily be relinquished without hesitation; and if this principle applies to the valuable class of forests under consideration, it applies *à fortiori* to the less valuable classes which are presently to be discussed. When cultivation has been established, it will generally be advisable to disforest the newly-settled area. But it should be distinctly understood that there is nothing in the Forest Act, or in any rules or orders now in force, which limits the discretion of Local Governments, without previous reference to the Government of India (though, of course, always subject to the control of that Government) in diverting forest land to agricultural purposes even though that land may have been declared reserved forest under the Act.

7. Mention has been made of certain conditions to which the application of the principle laid down in the preceding paragraph should be subject. They have for their object the utilization of the forest area to the greatest good of the community. In the first place, the honey-combing of a valuable forest by patches of cultivation should not be allowed; as the only object it can serve is to substitute somewhat better land in patches for sufficiently good land in large blocks, while it renders the proper preservation of the remaining forest area almost impossible. The evil here is greater than the good. In the second place the cultivation must be permanent. Where the physical conditions are such that the removal of the protection afforded by forest growth must result after a longer or shorter period, in the sterilization or destruction of the soil, the case falls under the principle discussed in paragraph 4 of this Resolution. So, again, a system of shifting cultivation, which denudes

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a large area of the forest growth in order to place a small area under crops, costs more to the community than it is worth, and can only be permitted, under due regulation, where forest tribes depend on it for their sustenance. In the third place, the cultivation in question must not be merely nominal, and an excuse for the creation of pastoral or semi-pastoral villages, which do more harm to the forest than the good they reap from it. And, in the fourth place, cultivation must not be allowed so to extend as to encroach upon the minimum area of forest which is needed in order to supply the general forest needs of the country, of the reasonable forest requirements, present and prospective, of the neighbourhood in which it is situated. In many tracts cultivation is practically impossible without the assistance of forests, and it must not be allowed to destroy that upon which its existence depends.

8. It has been stated above that the forests under consideration are generally, but not always, free from customs of user. When, as sometimes happens, they are so intermingled with permanent villages and cultivation that customary rights and privileges militate against their management as revenue-paying properties, the principles laid down at the end of paragraph 5 of this Resolution should be observed, and considerations of income should be made secondary to the full satisfaction of local needs. Such restrictions as may be necessary for the preservation of the forest, or for the better enjoyment of its benefits, should be imposed; but no restriction should be placed upon reasonable local demands, merely in order to increase the State revenues.

9. The third class of forests include those tracts which, though true forests, produce only the inferior sorts of timber or the smaller growths of the better sorts. In some cases the supply of fuel for manufactures, railways, and like purposes, is of such importance that these forests fall more properly under the second class, and must be mainly managed as commercial undertakings. But the forests now to be considered are those which are useful chiefly as supplying fuel and fodder or grazing for local consumption; and these must be managed mainly in the interests of the population of the tract which supplies its forest requirements from this source. The first object to be aimed at is to preserve the wood and grass from destruction; for user must not be exercised so as to annihilate its subject, and the people must be protected against their own improvidence. The second object should be to supply the produce of the forests to the greatest advantage and convenience of the people. To these two objects all considerations of revenue should ordinarily be subordinated.

10. It must not be supposed from the preceding remarks that it is the intention of the Government of India to forego all revenue from the large areas that are valuable chiefly for the fuel and fodder which they yield. Cases must be distinguished. Where the areas in question

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afford the only grazing and the only supply of fuel to villages which lie around or within them, the necessities of the inhabitants of these villages must be treated as paramount, and they should be satisfied at the most moderate rates and with as little direct official interference as possible. But where the villages of the tract have already ample pasture grounds attached to their cultivation and owned and managed by themselves, and where the Crown lands merely supplement these pastures, and afford grazing to a nomad pastoral population, or to the herds that shift from one portion of the country to another with the changes of the season, Government may justly expect to reap a fair income from its property. Even in such cases, however, the convenience and advantage of the graziers should be studiously considered, and the inhabitants of the locality, or those who habitually graze over it, should have a preferential claim at rates materially lower than might be obtained in the open market. It will often be advantageous to fix the grazing demand upon a village or a nomad community for a year or a term of years. The system, like every other, has difficulties that are peculiar to it; but it reduces the interference of petty officials to the lowest point, and minimizes their opportunities for extortion and oppression. Where grazing fees are levied *per capita*, free passes are often given to a certain number of cattle. In such cases the cattle which are to graze free should include, not only the oxen which are actually employed on the plough, but also a reasonable number of milch cattle and calves. A cow or a buffalo is as much a necessity to a cultivator, using the word necessity in a reasonably wide sense, as is a plough-bullock; and in many parts the oxen are bred in the village.

11. In the portions of his report which are referred to in the preamble to this Resolution Dr. Völcker strongly recommends the formation of fuel and fodder preserves, and the Government of India have repeatedly urged the same policy upon Local Governments. The question whether any particular area can be made to support a greater number of cattle by preserving the grass and cutting it for fodder, or by permitting grazing upon it, is one that must be decided by the local circumstances of each case. But when it has been decided, the issues are by no means exhausted. It has been stated in paragraph 9 above that one main object towards which the management of these minor forests should be directed is the supply of fuel and fodder "to the greatest advantage and convenience of the people." In doing so, due regard must be had to their habits and wishes. It may be that strict preservation and periodical closures, or the total prohibition of grazing, will result in the largest yield both of fuel and of fodder in the form of hay. But that is of small avail if the people will not utilize the increased supply in the form in which it is offered them. The customs of generations alter slowly in India; and though much may and should be done to lead the people to their own profit, yet it must be done gently and gradually—

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always remembering that their contentment is no less important an object than is their material advantage. It must be remembered, moreover, that the object of excluding grazing from the preserves in question is the advantage of the *neighbourhood*; and that the realization of a larger income than grazing would yield, by preserving the produce, only to sell it to the highest bidder for consumption in large towns at a distance from the preserve, is *not* always in accordance with the policy which the Government of India have inculcated. Here again circumstances must decide. It may be that the local supply of fuel or fodder, independently of the reserved area, is sufficient in ordinary years for the needs of the neighbourhood. In such a case the produce may legitimately be disposed of in such years to the greatest advantage, reserving it for local consumption only when the external supply runs short. Finally, the remarks regarding agency in paragraph 12, and the more general considerations that are discussed below in paragraph 13 of this Resolution, apply in full force to areas thus reserved for the supply of fuel and fodder.

12. The fourth class of forests referred to are pastures and grazing grounds proper, which are usually forests only in name. It is often convenient, indeed, to declare them forests under the Act, in order to obtain a statutory settlement of the rights which the State on the one hand, and private individuals or communities on the other, possess over them. But it by no means follows as a matter of course that these lands should be subjected to any strict system of conservation, or that they should be placed under the management of the Forest Department. The question of agency is purely one of economy and expediency; and the Government of India believe that in some cases where these lands are managed by the Forest Department, the expenditure on establishment exceeds the revenue that is, or at any rate the revenue that ought to be, realized from them.

The following remarks apply, not only to forest lands under the Act, whether administered by the Forest Department or not, but also to all Crown waste, even though not declared to be forest. Here the interests of the local community reach their maximum, while those of the general public are of the slightest nature. It follows that the principles which have been already laid down for the management of minor forests apply, if possible, with even greater force to the management of grazing areas, pure and simple.

13. The difficulties which arise in connection with these areas are apt to present themselves in their most aggravated form where the tenure of land is ryotwari. In zemindari tracts the Crown lands generally assume the second of the two forms indicated in paragraph 10 of this Resolution. But where the settlement is ryotwari, every survey number or field that is unoccupied or unassigned is in the possession and at the disposal of

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Government, and trespass upon it is *primâ facie* forbidden. In some cultivated tracts these unoccupied and waste lands are the only source available from which the grazing requirements of the resident population can be met. The Government of India are clearly of opinion that the intermixture of plots of Government land which are used for grazing only, but upon which trespass is forbidden, with the cultivation of occupancy or proprietary holders, is apt to lead to extreme abuses and especially so when these plots are under the management of the Forest Department. The inferior subordinates of the Forest Department are perhaps as reliable as can be expected on the pay which we can afford to give; but their morality is no higher than that of the uneducated classes from which they are drawn; while the enormous areas over which they are scattered and the small number of the controlling staff render effective supervision most difficult. It is not right, in order to protect the grass or the grazing dues on plots of waste scattered over the face of a cultivated district, to put it into the power of an underling to pound or threaten to pound cattle on the plea that they have overstepped the boundary between their owner's field and the next. Still less right is it to permit the exercise of the power of compounding offences allowed by section 67 of the Forest Act to depend upon the mere report of a subordinate servant, or to expose him to the temptations which such a power holds out. Where the interests involved are sufficiently important, it may perhaps be necessary to accept the danger of extortion while minimizing as far as possible the opportunities for it. But in the case under consideration the interests involved are trifling, while the opportunities are unlimited.

14. It is to be distinctly understood that the Government of India do not desire that grazing should be looked upon primarily as a source of income. But it by no means follows that all revenues from scattered Government lands should be relinquished. It is, indeed, inadvisable that this should be done, as to do so would give the raiyats an interest in opposing allotment and making things unpleasant for new occupants. But the objections to direct management which have just been pointed out are reduced to a minimum or altogether avoided, when the management is placed in the hands of the resident cultivators or of representatives from among them. It will generally be possible to lease or otherwise manage the unoccupied lands of a village through the agency of the community not, indeed, at the highest price which they are ready to pay to escape such evils as have just been alluded to; but at a moderate estimate of their value to them fixed in view of the fact that herds and flocks which cannot exist without grazing, are often a necessary condition of the successful conduct of that cultivation upon which the Government land-revenue is paid. In no case should fields that have been relinquished be let to outsiders at a reduced assessment for grazing

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purposes for then we might have speculators taking up such fields, mainly in order to make what they can out of trespassing cattle.

15. One more point of principle remains to be noticed. The procedure under Chapter IV of the Indian Forest Act, whereby forests are declared to be protected, has been in certain cases regarded by the Government of India as a provisional and intermediate procedure designed to afford time for consideration and decision with the object of ultimately constituting so much of the area as it is intended to retain, a reserved forest under Chapter II, and of relinquishing the remainder altogether. The Act provides two distinct procedures. By the more strict one under Chapter II existing rights may be either settled, transferred or commuted and this procedure will ordinarily be applied to forests of the first and second classes indicated in paragraph 3 of this Resolution. By the second procedure under Chapter IV rights are recorded and regulated and this procedure will often be properly followed where the rights to which the area is subject are extensive, and the forest is to be managed mainly in the interests of the local community. It will ordinarily be applied to forests of the third and fourth classes. This second procedure may indeed be provisional, and introductory to reservation under Chapter II, but there is in the Forest Act nothing repugnant to giving it a larger and even a permanent operation. As regards Government, the chief difference between the two procedures is that new rights may spring up in a protected but not in a reserved forest, and that the record-of-rights framed under Chapter II is conclusive while that framed under Chapter IV only carries a presumption of truth. It is believed that this presumption offers ample security where the object of regulating the right is to provide for their more beneficial exercise rather than to override them in the public interest. As regards the people the chief difference is that speaking broadly in a reserved forest everything is an offence that is not permitted, while in a protected forest nothing is an offence that is not prohibited. In theory it is possible so to frame the permission and the prohibition as to make the results identical in the two cases, but in practice it is almost impossible to do so. If it were not so, the distinction drawn by the Legislature would be unnecessary and meaningless. It is only where the public interests involved are of sufficient importance to justify the stricter procedure and the more comprehensive definition of forest offences that the latter should be adopted.

The Governor General in Council desires, therefore, that with regard both to fuel and fodder preserves and to grazing areas pure and simple, and especially to such of them as lie in the midst of cultivated tracts, it may be considered in each case whether it is necessary to class them, or if already so classed, to retain them as forest areas; and if this question is decided in the affirmative, whether it would not be better to constitute them protected rather than reserved forests.

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16. Such are the general principles which the Government of India desire should be observed in the administration of all State forests in British India. They are fully aware that the detailed application of these principles must depend upon an infinite variety of circumstances which will have to be duly weighed in each case by the local authorities to whose discretion the decision must be left. One of the dangers which it is most difficult to guard against is the fraudulent abuse of concessions for commercial purposes, and only local considerations can indicate how this can best be met. The Government of India recognize the fact that the easier treatment in the matter of forest produce which His Excellency in Council desires should be extended to the agricultural classes may, especially in the case of true forest areas, necessitate more careful supervision in order that the concession may be confined within its legitimate limits. But, on the other hand, they think that in some Provinces it will render possible a considerable reduction of existing establishment, and they desire that this matter may be carefully considered with reference to what has been said above in paragraph 12. They know also in some Provinces forest policy is already framed on the lines which they wish to see followed in all. But the Governor General in Council believes that Local Governments and Administrations will be glad to receive the assurance now given them that the Supreme Government will cordially support them in recognizing and providing for local requirements to the utmost point that is consistent with Imperial interests. Where working-plans or plans of operation are framed for forests the provisions necessary for this purpose should be embodied in them. The exercise of the rights that have been recorded at settlement will necessarily be provided for in these plans. Where further concessions are made by way of privilege and grace, it will be well to grant them for some such limited period as ten years, so that they may, if necessary, be revised from time to time as the circumstances on which they were moulded change.

Study of Forestry in Europe by Officers on furlough.

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APPENDIX VI.

Study of Forestry in Europe by Officers on furlough.*

Circular No. 4-F.

Extract from the Proceedings of the Government of India in the Revenue and Agricultural Department (Forests), dated Calcutta, the 13th February 1892.

READ—

Circular Resolution No. 20-F., dated 2nd September 1867, specifying the conditions under which Forest officers on leave in Europe may study Forestry.

RESOLUTION.—In view of the importance of maintaining in the Forest Departments of India a continuous knowledge of the Forest systems of Europe, and for the purpose of encouraging the study by their officers of Continental Forestry, the Government of India have, with the concurrence of Her Majesty's Secretary of State, decided that the privileges set forth in the rules appended to this Resolution may be granted, with their previous approval in each case, to selected officers of the Forest Department when on furlough.

2. The improvement of State forests in India has depended, and will for some time continue to depend, in no small measure on the adaptation to them of scientific principles borrowed from France and Germany. Under existing arrangements, candidates selected for the Indian Forest Service undergo a preliminary course of practical instruction, for a few weeks, in the forests of either France or Germany; but progress in Forestry is on the Continent so rapid that the knowledge which they acquire during their comparatively short tours, and at a time when their practical acquaintance with the subject is only commencing, is found to be insufficient for the needs of Forest Administration in India. It has therefore been determined to give facilities to officers who have proved, by the merit of their work in India, that they are capable of assimilating and turning to account useful knowledge to study Forestry on the Continent when absent from India on furlough. Such officers, if carefully selected, would, it is confidently anticipated by the Govern-

* See also the Government of India, Finance Department, Resolution No. 5246-P dated 18th October 1909.

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ment of India, be enabled, both by their special capacity and their practical experience of what is required in India, to bring back with them and introduce into Indian Forest Administration the most important improvements of the Continental systems which may be applicable to this country, more especially in connection with the preparation and control of Working-plans, in which exceptionally technical branch of Forestry the greatest advance has recently been made in the Forest Departments of the Continent.

Rules under which selected officers of the Forest Department in India may be authorised to study during furlough, at the public expense, forest operations on the Continent of Europe.*

I.—A Forest officer desirous of obtaining permission to study Forestry on the Continent, under these rules, must submit an application, through the Conservator under whom he is serving, to the Local Government.

II.—The Local Government will forward the application to the Inspector General of Forests, with the remarks of the Conservator and its own recommendations in the case.

III.—The Inspector General of Forests will submit the application to the Government of India for orders.

IV.—The Government of India will require to be satisfied that the officer applying is likely to profit by the additional experience which he will gain by Continental study, and that he possesses a sufficient knowledge of the language of the country which it is proposed that he should visit.

V.—The application must reach the Government of India not less than four months before the date on which it is proposed to commence a Continental tour.

VI.—If the application is sanctioned, the officer should place himself in communication with the Inspector General of Forests, under whose instructions the plan of study proposed will be arranged.

VII.—If an officer should be deputed direct from India to the Continental forests, he will receive his orders from the Government in India ; but if he should proceed to England, it is advisable that he should report himself to the Revenue Secretary at the India Office, and it will rest with the Secretary of State to decide what localities are to be visited.

VIII.—The total period to be spent on deputation will not, as a rule, exceed six months ; and an officer will not be allowed, save in very exceptional circumstances, to proceed to the Continent under these rules more than once. At the end of the period of deputation the officer

* As appended to Circular No. 2-F., dated 18th January 1894.

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selected will submit to the India Office a diary showing how this time has been spent, and a report which should indicate fully the nature of the operations studied, and which should also include suggestions as to the application of such operations to India. The Secretary of State will decide whether the diary and the report show that the time of the officer has been properly employed, and will determine accordingly for what period the daily allowance admissible under Rule IX may reasonably be granted.

IX.—Each officer will be paid, through the India Office, the cost of a first class return ticket or two single tickets in cases where a return ticket available for the period of deputation is not procurable between London and the place to which he may be initially deputed; or, if he should proceed to the forests without first coming to England, he will be paid his railway fare from the port of debarkation to the place to which he may be initially deputed and his fare from the latter place to London, provided that the aggregate amount does not exceed the sum to which he would have been entitled if he had proceeded from London. He will also, subject to the preceding rule, be granted a daily allowance of ten shillings during the period of his deputation. Travelling allowance bills in full detail must be submitted to the Revenue Secretary at the India Office.

X.—The reports, notes, and drawings submitted by an officer may not, without the previous permission of the Government of India, be communicated to any professional journal or institution; and the Government of India will be at liberty to print, publish, or circulate them should they think fit to do so.

SUB-APPENDIX A.

Revenue and Agriculture Department Circular No. 4 F.—69-3, dated Simla, the 20th April 1903.

As it appears from applications which have been received under the rules for the encouragement of the study of Continental Forestry by Forest officers, that the objects with and conditions under which facilities for this purpose are granted are not clearly understood, I am directed to explain the principles on which such applications are dealt with.

2. A reference to the Resolution of 13th February 1892, and the rules which accompanied it, will show that the object in view was, not the general improvement of a Forest officer's knowledge of forestry, but that he should "bring back with him, and introduce into Indian forest administration the most important improvements of the Continental systems which may be applicable to this country." The intention was that the concession in question should be extended only to specially selected officers, that a specific problem should be chosen for inquiry

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in each case and that a definite plan of study should be laid down by the Inspector General of Forests before the officer left India. It is probably true that no Forest officer of intelligence could visit any of the Continental centres of forestry without bringing away something that would be of use to him. But it was not, and is not, the intention of the Government of India that desultory touring of this nature should be performed at the public expense.

3. I am to request that Local Governments will give due weight to these considerations when applications under the rules are made to them in future for transmission to the Inspector General of Forests.

Grants of timber and other forest-produce from State forests for the construction of works of public utility.

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APPENDIX VII.

[Article 58 of Code, 7th Edition.]

Grants of timber and other forest-produce from State forests for the construction of works of public utility.

Revenue and Agriculture Department, Circular No. 8-F., dated Simla, the 21st May 1895.

There have recently been referred, for the orders of the Government of India, several proposals to grant timber from State forests, either free or at favourable rates, for the construction of works of public utility. In disposing of such proposals, each case must necessarily be dealt with on its merits. But the Government of India think that it will be convenient to indicate the general principles in accordance with which these merits will be weighed, and with reference to which such proposals should be framed. I am directed, therefore, to communicate, for information and guidance, the following observations and orders.

2. When a grant of the nature under discussion is proposed as one of the terms of a concession, the first question that arises is whether the proposals of which the grant forms a portion are or are not unnecessarily liberal. In order to assist the Government of India in deciding this question, the approximate money value of the proposed grant should invariably be stated. The Government of India are inclined to think that such grants have, in some instances, been proposed without sufficient consideration. Large timber requires a long period for its production; its cost to Government and its selling value are considerable; and it should not be readily surrendered on any large scale.

3. When the above question has been decided, there remains the further question whether it is advisable that a portion of the concession should take the form of a gift by the Forest Department of what is worth money to them. And this question arises in those cases also in which the work is to be constructed by Government.

4. In the Resolution of the Government of India in the Department of Finance and Commerce, No. 4145,* dated 28th July 1888, it is laid down that the Forest Department is to be considered as one of the *quasi-commercial* Departments which are to be remunerated for services

* Reproduced from Article 95 of the Civil Account Code—*vide* Appendix VIII of the Forest Code, 7th Edition.

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rendered and for produce supplied ; and, in pursuance of this principle, it has been held that it is ordinarily debarred from making free grants even to other Departments of Government. When, therefore, the Forest Department will not benefit by the work that is to be constructed, no grant is ordinarily admissible.

5. But when, as is often the case, the work in question will be of real assistance in the development of forest revenue, by affording a new or improved exit for produce or means of placing it on the market, there appears to be nothing in the *quasi*-commercial basis of the Department which need prevent its contributing to the construction of the work (such contribution being duly taken into account in settling the terms) in such manner as may be most convenient to both parties.

6. When once the terms of a concession have been sanctioned by Government and accepted by the concessionaire, no grant can be sanctioned without a full equivalent, as that would be a modification of the terms of the contract against the interests of Government.

7. In cases, however, where a special grant of timber free or at favourable rates is not admissible under the principles thus laid down, it does not always follow that Government should take advantage of the necessities of the case to exact for their timber growing on the spot the highest rate which it would cost the constructors of the work to bring wood from the nearest private source of supply. In the case of railways tramways and the like, which, even though they may be of no immediate use to the Forest Department, develop the country and benefit the public a reasonable liberality may fairly be exercised. In such cases the timber standing on the land which is made over to the constructors may always be sold to them at favourable rates, or, if its value is insignificant, be given to them altogether. And such additional timber as may be required for purposes of construction should be sold to them at rates which represent a fair and reasonable mean between the value of the timber as it stood before the commencement of the work increased the local demand for it and the high price which they might be prepared to pay, rather than be compelled to bring their supply from a considerable distance.

8. The existing rules which regulate the free grant of forest-produce will be found in section * 107 of the Forest Code. The Government of India have, however, decided to extend the discretion therein allowed to Local Governments, and the section will be recast in the form† appended to this letter. The grants dealt with in this section are special grants for specific purposes. Those general forest concessions in favour of villagers, agriculturists, and the like, which have recently formed the

* Article 58, 7th Edition.

† Subsequently modified and therefore omitted.

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subject of a Resolution * in this Department, are beyond the scope of the present communication.

SUB-APPENDIX A.

Revenue and Agriculture Department Circular No. 7-F., dated Simla, the 20th May 1903.

I am directed to invite attention to paragraph 7 of Circular No. 8-F., dated 21st May 1895, which deals with the supply of timber and other produce from State forests for works of public utility.

2. The Government of India recognize that much has been done in recent years by the Forest Department to develop a market for its produce, and to endeavour to meet the demand created by the extension of railways and by works of private enterprise. But cases have occurred in which railways have been unable to utilize timber which was available in the Government forests through or near which they passed, and in one particular instance it has been ascertained that the sleepers were actually imported from a distant part of India and from Australia, though suitable timber existed in Government forests immediately adjacent to the railway. In view of these facts, it seems desirable to invite attention to the principles which should guide the Forest Department in such matters, in order to prevent the recurrence of similar cases.

3. The orders of 1895 refer to construction only; and relate only to the forests adjoining railways in course of construction. Their guiding principle is that, in the case of timber required for works which will develop the country and benefit the public, the price charged by the Forest Department should be a reasonable mean between the local value of the timber as it stood before the commencement of the work increased the local demand, and the price which the railway would have to pay to obtain it elsewhere. The future value of the timber is to be expressly excluded from consideration. Interpreted with the reasonable liberality which was enjoined, the principle enunciated is a fair one. But the cases indicated in the preceding paragraph show that its meaning has been imperfectly apprehended, one of the results being a loss of business to the Forest Department.

4. But apart from the special case of construction, and in the case of ordinary sales where it is permissible for Forest officers to take the future value of the timber into consideration, it seems desirable to point out that its value is to be estimated, not at what it has cost to produce

* Circular No. 22 F., dated 19th October 1894. (Forest Code, 7th Edition, Appendix V.)

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Grants of timber and other forest-produce from State forests for the construction of works of public utility.

but by the price it will command either at the time or in the immediate future, since whatever an article may have cost, it is worth no more than it will fetch in the market. And it has further to be remembered that timber is perishable, so that sale at a low price is preferable to letting the wood perish in hopes of a future higher price; and that timber is reproducible, so that nothing but the certainty of good prices in the immediate future would justify the holding over of unsold timber in preference to the acceptance of lower rates.

5. It may not always be possible for the Forest Department to compete in the open market with private sellers, such, for instance, as the owners of private zamindari forests, who have no regard to the future of their forests and who look only to immediate profits. In such cases competition is often impossible as long as the private supply of timber holds out. But such cases are exceptional; and the general principle to be borne in mind is that it is as much the duty of the Forest officer to dispose of his produce as it is to produce it. It does not follow, because a certain price has been obtained for part of the stock, that the disposal of the remainder at a lower price is necessarily undesirable. If the entire supply which is available can be sold at the higher price within a reasonably short interval, it is of course right to defer sale; but unless this is the case, sale at a lower price is desirable in order to secure the disposal of the stock, provided only that the price is remunerative. And in determining that question the cost of the normal forest establishment, which must in any case be maintained, should not be taken into account. If the cost of the establishment actually utilized for the extraction of the produce is covered, any further receipts for timber or other produce which would otherwise be unsaleable are to be counted as profits.

6. In conclusion it may be pointed out, in connection with the supply of timber to Railway Companies, that it is unnecessary and probably undesirable for the Forest Department to undertake departmental operations when sleepers are obtainable from contractors who fell and convert them in the forest. But in such cases much may be done by the Forest Department to assist other Government Departments by bringing these men into touch with the railway and other purchasers of produce with the view of supplying their demands. It should not be forgotten that the fact that a Department is managed on commercial lines does not relieve its officers from the duty of assisting other Government Departments, and other undertakings for the development of the country which are being conducted under the sanction of Government, in every way that is consistent with their duty to their own Department.

Inter-departmental Transfers.

APPENDIX VIII.

[Article 95 of the Civil Account Code, 7th Edition.]

Inter-departmental Transfers.

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts :—

I.—For the purposes of inter-departmental payments, the departments of Government are divided into service departments and commercial departments, according to the following principles :—

A.—Public Service Departments.—These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of, the idea of government, or (b) are necessary to, and form part of the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of the service rendered, *e.g.*,—

(a) Departments classed under Administration, Jails, Police, Roads and Buildings, Irrigation (*i.e.*, maintenance of public tanks and waterways), Military Works, Army.

(b) Survey, Government Printing, Stationery.

B.—Quasi-Commercial Departments.—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of government or administration, *e.g.*,—

Forests, Post Office, Telegraph, Railways, Irrigation (supply of water), Cinchona Plantations.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III.—The charges permitted by Rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

NOTE 1.—The Forest Department may charge any other department for vegetable or animal products extracted from a forest area, and also for mineral products, unless such mineral products are extracted by the direct agency of the department concerned under its own supervision and without the intervention of contractors or middlemen, for its own use and not for disposal to the public or other departments.

NOTE 2.—The Public Works Department should not charge other departments of Government rent for temporary occupation by such departments of land acquired for Irrigation and Navigation Works for which Capital and Revenue Accounts are kept.

App. VIII.**Inter-departmental Transfers.**

IV.—Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they are constituted (see Rule VI).

1. Convict labour is, however, usually charged for, such as that supplied to the Public Works Department (Government of India, Finance and Commerce Department, Resolution No. 517, dated 26th January 1872) and to the Forest and Marine Departments at Port Blair.

2. Expenditure on buildings by Public Works Department officers in Bombay on account of the Indo-European Telegraph Department should be debited in transfer to the latter Department.

V.—In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed, *e.g.*,—

Supply of stationery and printed forms to railways or the Postal or Telegraph Department.

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and, so far as regards the work of this branch, it is allowed to charge as a commercial department, *e.g.*,—

Jail manufacture, Survey map publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous services other than rupee coinage).

VII.—A branch of a department, whether service or commercial constituted for the subsidiary service of that department but employed for analogous service of another department, may charge that other department, *e.g.*,—

Workshops of a Department, Agent for Government Consignments (services for Civil Departments), Mathematical Instrument Factory, Commissariat (employed on petty services), Dockyards, Arsenals.

NOTE.—Types and other printing materials and all stores supplied by the Central Press, Calcutta, either from its workshop or by local purchase, to other presses, Provincial or Imperial, or to the Assistant Comptroller General in charge Paper Currency, should be charged for, the valuation in the case of articles manufactured at the workshop being taken at the approximate cost of production without any margin for profit. The Comptroller, India Treasuries, will make the necessary adjustments in the case of the presses under his audit, and for the Paper Currency Office, Calcutta; and in other cases will raise the necessary debit in his exchange account with the Account Officer concerned.

VIII (a).—A regularly organised store branch of a department (whether service or commercial) should charge any other department whose requirements it is made for the convenience of the public service to supply, *e.g.*,—

Medical stores to Civil Departments.

Exception.—Military stores supplied to Imperial Departments from arsenals. As the issue of these stores represents mili-

Inter-departmental Transfers.

tary or *quasi*-military operations somewhere, nothing is gained by giving credit for them under "Army."

(b).—In order to prevent undue exaggeration of the public revenue and expenditure, a store department, which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX.—Petty and casual supplies made for the convenience of the public service to one department of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

X.—A public department cannot be *assessed* to pay revenue to Government, but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

XI.—All payments of amounts due by one public department to another should be made by book transfers, except when such transfers do not suit the methods of account or of business adopted by the receiving department.

NOTE.—The cost of stationery and printed forms supplied to State Railways (including lines under survey or construction) is payable in cash.

SUB-APPENDIX A.

Revenue and Agriculture Department Circular No. $\frac{13}{63-2}$ F., dated Simla, the 12th July 1897.

RESOLUTION.—The Resolution of the Finance Department, No. 4145, dated the 28th July 1888, prescribed the condition under which one department of the public service may charge another department for services rendered or articles supplied to it; and under this Resolution the Forest Department is included in the category of *quasi*-commercial departments maintained for the purpose of rendering particular services on payment made for services rendered or for articles supplied. These *quasi*-commercial departments are to charge other departments of Government for services rendered or articles supplied in the same way as they would charge a member of the public, provided, however, that the services or supplies are such as it is the object of the existence of the department to render or to furnish.

App. VIII.**Inter-departmental Transfers.**

Under the Forest Law of India, "forest produce" practically includes all natural products found in a forest, whether vegetable, animal or mineral.

In 1889 * it was decided that the revenue realized from quarries and minor mineral products in Government forests and lands which are under the management of the Forest Department, should be credited to "Forests"; but where such forests and lands are not under the management of that department, to "Land Revenue (Miscellaneous)."

2. The question whether, under these rulings, the Forest Department is entitled to charge royalty to another department of Government upon minerals taken from the forest area has more than once come before the Government of India; but, though it has usually been decided, on these individual references, that the Forest Department was entitled to levy a royalty on all materials supplied to other departments, no definite general ruling on the subject has yet been laid down. The Government of India now consider it desirable to issue formal orders in the matter for general guidance, in order to secure uniformity of procedure and to prevent the possibility of misunderstanding. They consider that a distinction may properly be drawn between vegetable products which strictly appertain to a forest as such, and animal products which depend for their existence either directly or indirectly upon the presence of the forest, on the one hand and, mineral products, the existence of which is independent of the fact that the land is a forest, on the other. They consider, also, that it is undesirable to extend to contractors working for a Government department any privileges which the department itself may enjoy when operating directly by its own establishment.

3. They direct therefore that the Forest Department shall charge other Government departments for all vegetables or animal produce extracted from a forest area, in the same manner in which it charges the public; and that it shall similarly charge contractors for all mineral products extracted by them, whether in behalf of a Government department or not. If a Government department extracts mineral products for sale, they also will be charged for. But the Forest Department will not charge other Government departments for mineral products extracted from a forest area by the direct agency of the department concerned, under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other departments. For such products the Forest Department will take no credit in the public (treasury) accounts of Government. But for statistical purposes the value of these products should be shown in the returns furnished by the Forest Department, just as the value of timber and other forest produce removed by free grantees or right-holders is already shown.

* Circular No. 2-F., dated 24th January 1889.

Inter-departmental Transfers.

4. The ruling that certain forest products shall not be charged for, if directly extracted by other Government departments for their own use, in no way confers upon such departments any right of entry upon or of working in the areas under the charge of the Forest Department. That department retains its full powers of control; and, subject to the orders of superior authority, will continue to fix and limit the localities where such extraction may take place, and to impose any conditions which it may consider necessary for the safety of its forests and the convenience of its own work.

5. The above rulings will apply, *mutatis mutandis*, to every class of forest or waste land at the disposal of Government, independently of the agency by which such land may be administered.

Revenue and Agriculture Department Circular No. 4 F. C. 302-3, dated Simla, the 6th February 1912.

In this Department Resolution No. 13-F.—63-2, dated the 12th July 1897, it was laid down that no charge should be made for the extraction of minerals from forest or waste lands at the disposal of Government if the minerals were extracted by Government departments for their own use and under their own supervision, but that a charge should be made if the minerals were extracted by contractors even if the latter were working on behalf of a Government department.

2. The distinction thus made was based on the practical difficulty that often occurs in distinguishing between the materials removed by contractors for Government use and those removed by them for sale to the public, and the rule was prescribed with a view to avoiding the friction caused by local controversies on this point. It has, however, been pointed out to the Government of India that the distinction is in itself difficult to enforce, as the only difference between a contractor and a piece-worker employed by a Government department is that the quantity of work which the former has to do is stated in his agreement, whereas in the case of the latter it is not so stated, and this difference is often imperceptible. It is also argued that the collection of seigniorage fees from contractors working under a Government department involves considerable friction and trouble and tends to raise contract rates without adequate corresponding advantage to the State. The Government of India agree that there is some force in these objections and if a Local Government is satisfied that due precautions can be taken against fraud, the Government of India are prepared to allow the principles laid down in the Resolution of 1897 to be so far modified as to admit of the free use of minerals in forest and waste lands at the disposal of Government by contractors working *bonâ fide* on behalf of a Government department in all cases in which the department itself is entitled to the same free use of the minerals.

App. IX. Value of produce removed under rights or granted free or at reduced rates.

APPENDIX IX.

Value of produce removed under rights or granted free or at reduced rates.

Circular No. 9-113-7, dated Simla, the 26th June 1911.

From—F. BEADON BRYANT, Esq., Inspector General of Forests to the Government of India,

To—All Local Governments and Administrations.

I have the honour to invite a reference to this Office Circular No. 6, dated the 5th March 1897, which is reproduced as Appendix XXII to the Forest Department Code. 6th edition.

2. Owing to the omission from that circular of anything definite regarding the method of calculating the value of forest produce removed under free grants or concessions, misunderstandings have arisen, and in consequence the value of such produce is not always uniformly calculated. As uniformity is desirable, I would request that, if there is no objection, the following rules may be observed in calculating the value of forest produce removed by right and privilege-holders, by free grantees and by concessionists, for the purposes of the Annual Forest Administration Reports :—

- (a) The basis of calculation will in all cases be the royalty value of the produce as obtaining in the locality concerned; in other words, the ordinary rates paid to Government by purchasers who remove the produce from the forests.
- (b) In the case of produce removed by right-holders, the value of grass and grazing will be calculated at full rates; that of other produce at half rates.
- (c) In the case of produce removed under free-grants, the value will in all cases be calculated at full rates.
- (d) When produce is granted at reduced rates, the value of the grant will be the full royalty payable on the produce less the amount actually paid.
- (e) The information should be given separately under each of the heads, Timber, Fuel, Bamboos, Grass and Grazing, Other

Value of produce removed under rights or granted free or at reduced rates.

App. IX.

minor forest produce, and may best be supplied in a table drawn up in the following form :—

	TIMBER.		FUEL.		BAMBOOS.		GRASS AND GRAZING.	OTHER MINOR PRODUCE.	TOTAL VALUE.
	Cubic feet.	Value.	Cubic feet.	Value.	Number.	Value.	Value.	Value.	
		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
Right-holders .									
Free-grantees .									
Grants at reduced rates .									
TOTAL .									

3. These rules involve no change as regards produce removed by right-holders, which is often of inferior quality and is frequently removed from localities too remote to be exploited for trade purposes. Produce extracted by free-grantees, on the other hand, is generally obtained from localities exploited for trade purposes and is usually of good quality. Its valuation at full rates appears to be justified, and this, I understand, is the course generally followed.

NOTE.—This circular was communicated to the Government of ^{Madras} Bombay with Government of India letter No. ⁶⁰⁵/₆₀₆ F.—142-2, dated 28th June 1911.

App. X.

Classification of Forest Revenue and Expenditure.

APPENDIX X.

[Article 59 of Code, 7th Edition.]

Classification of Forest Revenue and Expenditure.**REVENUE.**

R. I. *Timber and other produce removed from the forests by Government Agency.*

R. I. a. *Timber.*

Revenue on timber of all kinds cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. a.

Example.

Payments under contract agreements for lost, missing or burnt logs, sleepers or other timber (see R. V. a).

R. I. b. *Firewood and Charcoal.*

Revenue on all firewood and charcoal cut or collected or manufactured in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. b.

Example.

Payments under contract agreements for lost, missing or burnt firewood and charcoal (see R. V. a).

R. I. c. *Bamboos.*

Revenue on all bamboos cut or collected or removed from the forests by Government agency, or purchased by Government and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. c.

Example.

Payments under contract agreements for lost, missing or burnt bamboos (see R. V. a).

R. I. d. *Sandalwood.*

All revenue from sandalwood.

Classification of Forest Revenue and Expenditure.

App. X.

REVENUE—*continued.*R. I. *e. Grass and other minor produce.*

Revenue on all produce other than timber, firewood, charcoal or bamboos, cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *e.*

Examples.

Payments under contract agreements for lost, missing or burnt grass or other minor produce (see R. V. *a*).

Sale-proceeds of silk cocoons.

„ of resin and products thereof.

„ of hay, etc., etc.

R. II. *Timber and other produce removed from the forest by consumers or purchasers.*R. II. *a. Timber.*

Revenue on timber of all kinds removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling or temporary revenue collecting establishments be incurred by Government on such timber, they would be charged to A. II. (see that head).]

Example.

Payments for the valuation of timber on land applied for cultivation.

R. II. *b. Firewood and Charcoal.*

Revenue on firewood and charcoal removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling be incurred by Government on such firewood and charcoal, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of firewood and brushwood sold to contractors from the plains *rakhs*.

Sale-proceeds of firewood and brushwood sold standing on forest or waste land sold, granted or leased for cultivation.

App. X

Classification of Forest Revenue and Expenditure.

REVENUE—*continued*R. II. c. *Bamboos.*

Revenue on bamboos removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such bamboos, they would be charged to A. II. (see that head).]

R. II. d. *Grazing and Fodder grass.*

Revenue on grazing and fodder grass removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such grazing and fodder grass, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of grazing leases, and of grazing and grass cutting permits.

Share of *tirni* revenue credited in District Accounts.

R. II. e. *Other minor produce.*

Revenue on all produce other than timber, firewood, charcoal, bamboos, grazing and fodder grass removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such produce, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of cardamom leases.

„ of skins, horns and manure.

R. II. f. *Other items.*

All items which cannot be classified under one or other of the above sub-heads or under commutation-fees.

Example.

Forest stamps.

Classification of Forest Revenue and Expenditure.

App. B.

REVENUE—*continued.*R. II. *g. Commutation-fees.*

Receipts under the commutation system, by which several kinds of produce may be removed from the forests on payment of a lump sum will, where this system is in force, be entered under this sub-head.

R. III. *Drift and waif wood, and confiscated forest produce.*

Revenue on all drift and waif timber and on confiscated timber and produce of all kinds, whether transferred to Government account or not.

R. IV. *Revenue from forests not managed by Government.*R. IV. *a. Duty on foreign timber and other forest-produce.*R. IV. *b. Revenue from shared and private forests.*

Revenue from forests not managed by Government officers, but in which Government has a share or has certain other rights.

Examples.

Seigniorage on trees felled in the *guzarás* of Hazara.

Share of revenue from the *jagir* forests of Kangra.

R. V. *Miscellaneous.*R. V. *a. Fines and forfeitures.*

Fines.—Realization by fines inflicted under a Magistrate's order when credited to Forest Revenue.

Forfeitures.—Of deposits for non-fulfilment of agreement.

By securities for non-fulfilment of agreement.

All payments for non-fulfilment of agreement other than those mentioned under R. I. *a, b, c, e.*

R. V. *b. Refunds.*

Refunds by the payees of sums previously disbursed by the Department.

R. V. *c. Other sources.*

All revenue which does not fall under any other head.

All sums accepted as compensation for offences compounded by Forest officers. All such sums should be classified as revenue of the

App. X.**Classification of Forest Revenue and Expenditure.****REVENUE—concluded.**

forest damaged, since such receipt is not a fine but the recovery of the cost of specific damage done and should be treated accordingly.

Examples.

Rent of land under temporary cultivation.

„ of wells, water-courses, water-mills, dépôts, shops.

„ of houses occupied by Forest officers.

Fees on registration of property marks.

„ on rafting timber.

„ on duplicate permits.

Pass and removal permit fees.

Sale-proceeds of fishing contracts or leases.

„ of licenses to catch hawks.

„ of hunting and shooting permits.

„ of condemned tents, furniture and other stores; also of condemned live-stock, tools and plant.

„ of confiscated implements and other articles which are not "forest produce" (see R. III).

Cost of delivering timber at railway stations when separately charged.

Price of stores lost and paid for by workmen, contractors or establishment.

Sale of boiler ashes.

EXPENDITURE.**A.—CONSERVANCY AND WORKS.****A. I. *Timber and other produce removed from the forests by Government Agency.*****A. I. a. *Timber.***

All charges for work connected with the cutting or collecting of timber in and removal of timber from the forests by Government agency.

Examples.

Marking, felling, logging, sawing, measuring, moving, extracting by paths, slides or otherwise, launching, catching, landing, classifying stacking, guarding and preserving timber.

Blasting or otherwise clearing river-beds for the extraction of timber.

Classification of Forest Revenue and Expenditure.

EXPENDITURE—*continued.*

Commission to Coolie-chowdries in connection with any such work.

Making and repair of boats used on timber works.

Construction and repair of temporary buildings in connection with timber works.

Construction and repair of temporary roads, slides and tramways for extracting timber.

Clearing and fencing timber depôts.

Advertisements and notices of timber sales.

Compensation on account of land temporarily taken up for timber works.

Compensation on account of damage done by timber works.

Thinning and cutting out of inferior species, where the operation is a profitable one and yields principally timber (see A. I. b. and A. VIII. g).

Cutting out of burnt trees, where the operation is a profitable one and yields principally timber (see A. I. b. and A. VIII. g).

Pay and travelling allowance of temporary establishment employed on timber works.

Expenses in connection with accidents to workmen and others.

Repairs of tools, stores and plant used on timber works.

Carriage of tools, stores and plant used on timber works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. b).

Watching timber supposed to be stolen.

A. I. b. Firewood and Charcoal.

All charges for work connected with the cutting or collecting of firewood, the manufacturing of charcoal, or the removal of firewood and charcoal from the forests by Government agency.

Examples.

As under A. I. a ; but for fuel and charcoal instead of for timber.

Weighment of fuel and charcoal, also cost of bags, baskets, etc., for the storage or transport of the same.

Thinning and cutting out of inferior species, where the operation is a profitable one and yields principally firewood and charcoal (see A. I. a. and A. VIII. g).

Cutting out of burnt trees and shrubs or brushwood, where the operation is a profitable one and yields principally firewood and charcoal see A. I. a and A. VIII. g).

App. X.**Classification of Forest Revenue and Expenditure.****EXPENDITURE—continued.****A. I. c. Bamboos.**

All charges for work connected with the cutting or collecting or the removal of bamboos from the forests by Government agency.

Examples.

As under A. I. a ; but for bamboos instead of for timber.

A. I. d. Sandalwood.

All charges for sandalwood.

A. I. e. Grass and other minor produce.

All charges for work connected with the collection in or removal from the forests by Government agency of grass and of produce other than timber, firewood, charcoal and bamboos.

Examples.

As under A. I. a ; but for grass and minor produce instead of timber.
Collection of myrabolams.

„ of stag's horns.

Weighment of minor produce.

Rearing of lac.

„ of silkworms and sale of cocoons.

Extraction of resin and preparation of products therefrom.

Watching produce supposed to be stolen.

A. II. Timber and other produce removed from the forests by consumers or purchasers.

All incidental charges in connection with the removal of produce of all kinds from the forests by consumers or purchasers.

All charges incurred in connection with produce given free or under privileges or to right-holders.

Examples.

Marking trees or other produce for removal.

Marking out areas from which produce may be removed.

Classification of Forest Revenue and Expenditure.

EXPENDITURE—*continued.*

Pay and travelling allowance of temporary establishment employed to supervise removals, issue permits, or to guard grass preserves, as well as incidental charges connected with the formation of the preserves.

Erection and repair of temporary huts for such establishment.

Construction and repair of temporary roads, bridges or other works, when used solely or mainly for the removal of produce by purchasers.

Grazing lease of canal bank at Changa Manga.

Commission paid for collecting revenue classified under R. II.

Payment of fees to lambardars and others for collecting grazing dues.

Payment of Tahsil establishments entertained for keeping account of grazing dues collected.

Cost of lamp-oil at Revenue *chaukis*.

Payment for assistance by seizing and impounding cattle.

A. III. *Drift and waif timber and confiscated forest produce.*

Charges in connection with drift and waif timber, including amounts paid for salving, collecting, moving, storing and disposing of such timber.

Charges in connection with confiscated forest-produce of all kinds, except carriage.

Examples.

Pay and travelling allowance of temporary establishment employed on drift timber works.

Repairs of tools, stores and plant used on such works.

Carriage of tools, stores and plant used on such works, otherwise than on first receipt or on transfer from one Division to another (see A. VI. c).

Watching produce supposed to be stolen.

Carriage of confiscated produce.

A. IV. *Revenue from forests not managed by Government.*

A. IV. a. *Duty on foreign timber and other forest produce.*

Examples.

Payment to Maharaja of Sirmur for share of Jamna river dues.

Pay of temporary establishments engaged in the protection or collecting of foreign timber.

App. X.

Classification of Forest Revenue and Expenditure.

EXPENDITURE—*continued.*A. IV. *b. Revenue from shared and private forests.*

Charges relating to Revenue sub-head IV. (b) in connection with revenue derived from forests not managed by Government officers, but in which Government has a share or has certain other rights.

Example.

Expenses, if any, in connection with the realization of seigniorage on trees felled in the *guzarás* of Hazara, or of share of revenue from the *jagir* forests of Kangra.

A. V. *Rent of leased forests and payments to shareholders in forests managed by Government.**Examples.*

Payments for Bashahr leased forests and Banda shared forests.

Seigniorage on trees felled in Government forests in Hazara.

Share of revenue of certain *belas* on the Chenab, payable to Diwan Thakur Das.

Payments, under Settlement Orders, of share of gross income from the Kangra forests.

A. VI. *Live-stock, stores, tools and plant.*A. VI. *a. Purchase of cattle.**Examples.*

Purchase of elephants, buffaloes, bullocks, mules and well-cattle.

A. VI. *b. Feed and keep of cattle.**Examples.*

Feed and keep of elephants, buffaloes, bullocks, mules and well-cattle.

Medicines and veterinary charges.

Pay of establishment in charge of live-stock.

Rent of ground for stabling elephants and other animals.

Ferry-hire for elephants and elephant gear.

Classification of Forest Revenue and Expenditure.

EXPENDITURE—*continued.*A. VI. *c. Purchase of stores, tools, and plant.*

Purchase (but not repair) of tools, stores and plant of all kinds and for whatever purpose obtained. [Charges for carriage on first receipt or on transfer from one Division to another to be debited to A. IX. *b*, other charges for carriage to be debited to works—see instructions under other heads.]

Purchase of petty stores such as paint, ironmongery, etc., should be charged to the work concerned.

Examples.

Carts, mining tools, crow-bars, spades, pickaxes, *phowrahs*, saws, files, saw-sets, badges, axes, hammers, marking hammers and other marking implements.

Surveying and mathematical instruments, measurers.

Elephant gear.

Arms and accoutrements.

Tents and apparatus belonging thereto, such as ropes and *salcetas*.

Furniture for rest-houses.

Office furniture including tables, chairs, almirahs, boxes, carpets, locks, keys, weighing-machines.

A. VII. *Communications and buildings.*A. VII. *a. Roads and bridges.*

Construction and repair of permanent and semi-permanent roads, paths, bridges, tramways, and timber slides; *i.e.*, of such as are not classed as “temporary” and charged to works (see A. I., A. II., and A. VIII. *e*).

Examples.

Cutting and clearing of interior lines where they are used mainly as roads or paths (see A. VIII. *c*, A. VIII. *f* and A. VIII. *g*).*

Pay and travelling allowance of temporary establishment employed on these works.

Repairs of tools, stores and plant used on these works.

* In many cases cleared lines serve as boundary lines, fire-protection lines and export or inspection roads. The cost of clearing and maintaining such lines should be charged under A. VII. *a*, A. VIII. *a* or A. VIII. according to circumstances, but the entire cost should be charged under one sub-head only.

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Classification of Forest Revenue and Expenditure.

EXPENDITURE—continued.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A IX. b).

Purchase of or compensation for land taken up for permanent or semi-permanent roads or paths.

A. VII. b. Buildings.

Construction and repair of permanent and semi-permanent buildings, i.e., of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII. e).

Examples.

Purchase of or compensation for building sites.

Purchase and carriage of materials.

Pay and travelling allowance of establishment employed on these works.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. b).

A. VII. c. Other works.

Works other than those to be charged to A. VII. a. or A. VII. b.

Examples.

Clearing snow from buildings.

Closing and securing unoccupied buildings.

Construction and repair of wells, tanks and bunds or *anicuts*.

Laying out and keeping in order office or rest-house compounds and camping-grounds.

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. b).

Purchase or rent of or compensation for land taken up for wells, tanks and camping-grounds.

Classification of Forest Revenue and Expenditure.

App. X.

EXPENDITURE—*continued.*A. VIII. *Organization, improvement and extension of forests.*A. VIII. a. *Demarcation.*

All charges connected with the demarcation of forest boundaries and the erection and repairs of boundary marks ; also the maintenance of *outer* boundaries, except where they are specially cleared for fire-protection.

Examples.

Digging trenches, erecting fences, cutting and clearing lines, erecting and numbering pillars when done on an *outer* boundary.

Laying down and checking *outer* boundaries when not done as part of a survey.

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on their first receipt or on transfer from one Division to another (see A. IX. b).

A. VIII. b. *Cost of Settlements ; compensation for land and rights.*

Compensation for expropriation of land and commutation of rights paid under the Forest Act, or otherwise than as provided under A. I. and A. VII.

Cost of Settlement operations.

Purchase of land for plantations and forest purposes.

A. VIII. c. *Surveys.*

All charges connected with surveys and maps, whether originally prepared or copied but not *purchased* (see B. III. f).

Examples.

Pay and travelling allowance of temporary establishment employed on Surveys.

Laying out and clearing of compartment lines for Surveys.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. b).

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Classification of Forest Revenue and Expenditure.

EXPENDITURE—*continued*.

All contingent charges incurred in connection with regularly constituted Survey parties.

A. VIII. *d. Working-Plans.*

All charges connected with Working-Plans.

Examples.

As under A. VIII. *c* ; but for Working-Plans instead of for Surveys.

A. VIII. *e. Sowing and planting.*

All charges in connection with nurseries, plantations and cultural operations but not including the cost of fire-protection or of any operation after the plantation has reached the pole stage.

Examples.

Laying out and preparing nurseries, manuring, sowing, watering, weeding, tending, fencing, construction and repair of temporary roads, paths and bridges, construction and repair of temporary buildings, clearing nurseries or plantations, rooting up *kans* grass.

Digging holes and patches, transplanting seedlings, shading seedlings, counting seedlings, import or export of seedlings, freeing suppressed seedlings, purchase of seedlings.

Collection of seed, purchase of seed, drying, preparing, storing and preserving of seed, seed-bags, import or export of seed.

Purchase or making of perishable articles such as baskets, pots and *mashaks*.

Making (not purchase) of *khurpas* or other tools.

Cutting back of injured plants in nurseries or plantations.

Wounding the soil to promote natural reproduction.

Clearing and cutting of lines when done in connection with nurseries, plantations or cultural operations (see A. VII. *a*, A. VIII. *f*, and A. VIII. *g*).

Pay and travelling allowance of temporary establishment employed on nurseries, plantations and cultural operations.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *b*).

Classification of Forest Revenue and Expenditure.

App. X.

EXPENDITURE—*continued.*A. VIII. *f. Protection from fire.*

Cost of all measures for protecting forests, including nurseries and plantations, from fire.

Examples.

Cutting and clearing of lines made and maintained solely or principally for purposes of protection from fire (see A. VII. *b*, A. VIII. *a*, A. VIII. *e* and A. VIII. *g*).

Sweeping up of dead leaves.

Laying out and keeping in order traveller's camping-grounds in fire-protected forests.

Extinguishing fires, including rewards to villagers.

Measuring up burnt areas.

Pay and travelling allowance of temporary establishment employed on fire-protection, also pay of watchers employed as daily labourers.

Repair of tools, stores and plant used in fire protection.

Carriage of tools, stores and plant used in fire-protection, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *b*).

A. VIII. *g. Other works.*

Works connected with demarcation, improvement and extension of forests, other than those ordered to be charged to A. VIII. *a*, *b*, *c*, *d*, *e*, *f*.

Examples.

Fencing, except in connection with nurseries, plantations or cultural operations (see A. VIII. *e*).

Cutting and clearing of interior lines where not required solely or principally as roads or paths (A. VIII. *a*), or for plantations (A. VIII. *e*), or for fire-protection (A. VIII. *f*).

Cutting creepers.

Pruning.

Clearing or collecting debris after fellings.

Thinning and cutting out of inferior species where the operation is not a profitable one (see A. I. *a*, A. I. *b*).

Cutting back of burnt trees, poles, saplings or coppice where the operation is not a profitable one (see A. I. *a*, A. I. *b*).

Destruction of injurious animals.

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Classification of Forest Revenue and Expenditure.

EXPENDITURE—concluded.**A. IX. a. Law charges.**

All charges connected with legal business.

Examples.

Pleaders' fees.

Witnesses' expenses.

Printing charge-sheets.

Copying judgments.

Stamps.

All other costs connected with the institution or defence of cases in Court.

A. IX. b. Other charges.

All expenditure under "A. Conservancy and Works" not chargeable under other heads or sub-heads.

Examples.

Repair of tools, stores and plant when not otherwise chargeable.

Repair of rest-house furniture.

Carriage of tools, stores and plant on first receipt or on transfer from one Division to another.

Cost of clothing (when allowed) for establishment.

Grain and winter allowances.

Collection, preparation and carriage of museum and herbarium specimens and of produce for Forest Schools, Museums, Exhibitions, etc.

Rewards to establishment or other persons when duly authorised, except in connection with fires (A. VIII. f).

Charges in connection with chemical analyses and experiments.

Charges in connection with meteorological observations.

B.—ESTABLISHMENTS.**B. I. Salaries.****B. I. a. Conservators.**

Salary (including acting allowances) of Conservator.

Classification of Forest Revenue and Expenditure.

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ESTABLISHMENTS—*continued.*B. I. *b. Superior officers.*

Salaries (including acting allowances) of superior officers, *i.e.*, of Deputy and Assistant Conservators, Extra-Deputy and Extra-Assistant Conservators and Probationers.

B. I. *c. Subordinate Forest and Depôt Establishments.*

Salaries (including acting allowances) of permanent Forest and Depôt Establishments, *i.e.*, of Rangers, Foresters, Guards, Depôt Mohurriis and Hospital Assistants.

B. I. *d. Office establishments.*

Salaries (including acting allowances) of permanent and temporary Office Establishment, *i.e.*, of Clerks, Moonshis, Peons, Tent-pitchers (if on permanent establishment).

B. I. *e. Deputation and special allowances.*

Deputation and special allowances to officers of *all classes.*

Examples.

Allowances for holding charge of two divisions.

Local allowances.

Allowances to Civil Surgeons or others.

Special allowances such as that of Assistant Superintendent of Hill States.

B. II. *Travelling allowances.*B. II. *a. Conservators.*

Travelling allowances of Conservators.

B. II. *b. Superior officers.*

Travelling allowances of superior officers, *i.e.*, of Deputy and Assistant Conservators, Extra Deputy and Extra-Assistant Conservators and Probationers.

B. II. *c. Subordinate Forest and Depôt Establishments.*

Travelling allowances of permanent Forest and Depôt Establishments, *i.e.*, of Rangers, Foresters, Guards and Depôt Mohurriis.

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Classification of Forest Revenue and Expenditure.

ESTABLISHMENTS—*continued.*B. II. *d. Office Establishments.*

Travelling allowances of permanent and temporary Office Establishments i.e. of Clerks, Moonshis, Peons, etc.

B. III. *Contingencies.*B. III. *a. Stationery.*

Charges for stationery of kinds not supplied by the Superintendent of Stationery, for whatever work the stationery may be required.

Examples.

Pens, ink and pencils for vernacular offices and *chaukis*.

Country paper, tape, etc.

Gum.

Thread.

Carriage of stationery for all purposes.

Bound books of country paper.

Note books.

B. III. *b. Carriage of tents and records.**Examples.*

Half-cost of carriage of Government tents other than those occupied by chaprasis and police guards.

Entire cost of carriage of tents occupied by chaprasis and police guards. Cost of carriage of office tent-furniture, such as tables and chairs.

Carriage of boxes containing office books and papers.

Pay of tent-pitchers or postal-runners on temporary establishment.

Carriage of dâk.

B. III. *c. Rents, rates and taxes.*

Rents, rates and taxes on account of office or other buildings used for Government purposes.

Examples.

Rent of offices, godowns and depôts when not hired temporarily and charged to works.

Classification of Forest Revenue and Expenditure.

ESTABLISHMENTS—*continued.*B. III. *d. Pay of Police guards.*

Pay of special Treasure-guards.

B. III. *e. Official postage.*

Official postage, including registration and insurance of letters and parcels and payments on "bearing" letters and parcels. [But not carriage of parcels conveyed otherwise than by post (see B. III. *f.*)]

B. III. *f. Sundries.*

All expenditure under "B. Establishments" not chargeable under other heads or sub-heads.

Examples.

Repair of tents and apparatus belonging thereto and of camp office furniture.

Repair of office furniture.

Repairs of stores, tools and plant for office use.

Carriage of parcels otherwise than by post and when not chargeable to other heads.

Fuel for office use.

Lighting office.

Sweeping office.

Dusters for office use.

Making and pulling punkhas.

Purchasing and watering *tattis*.

Binding and preserving books and office records.

Mounting maps.

Bastas for vernacular records.

Purchase and carriage of books and maps.

Printed forms.

Permit books and forms for the removal of produce by consumers or purchasers.

Tin map-cases.

Carriage of furniture to rest-houses.

Carriage of money from or to treasuries.

State telegrams.

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—Classification of Forest Revenue and Expenditure.
—ESTABLISHMENTS—*concluded.*

Repairs of arms and accoutrements.

Rubber-stamps.

Seals.

Purchase of mats and chicks for office and rest-houses.

Purchase of railway time-tables, postal guide, etc.

Trestles for storing tents.

Uniform for office chaprasis.

Medicines.

Commission on money orders.

Course of training for candidates for Provl. Forest Service.

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APPENDIX XI.*[Article 15 of Code, 7th Edition.]***Institution of a separate course of training for candidates for direct appointment to the Provincial Forest Service.**

Revenue and Agriculture Department, Circular No. 10-F.—76-3, dated the 22nd June 1912.

In the Circular from this Department No. 24-F.—196-3, dated the 6th August 1910, Local Governments were consulted as to the advisability of instituting, at the Forest Research Institute and College, Dehra Dun, an entirely separate course of training for candidates for direct appointment to the Provincial Forest Service.

2. Local Governments were unanimous in considering that a separate course for Provincial Service candidates is essential, and the Government of India have now obtained the sanction of the Secretary of State to the initiation of such a course with effect from November 1912.

3. The course of instruction, which will be of two years' duration, and the selection and appointment of candidates will be conducted under the following arrangements :—

The Secretary of State has drawn attention to the principle now accepted as the basis of the recruitment of the Imperial Forest Service, that all candidates in addition to a good general education must have passed with honours in a public examination for a degree in some branch of natural science held by a university in England. It has been found that, without a preliminary training in science, probationers are not able to complete an advanced forest course within a limited time, and his Lordship considers it will be found essential, if English experience is at all applicable, that every probationer should have a good general education and a substantial knowledge of one or more branches of natural science. The Government of India desire that this point should be borne in mind in connection with the selection of candidates.

Considering the class of officials required for forest work and the various degrees of education prevailing in the different provinces, the Government of India do not think it necessary or advisable to prescribe for candidates any of the established educational qualifications, and they accordingly leave to Local Governments full authority to select candidates

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Course of training for candidates for Provl. Forest Service.

in such a manner as they think best, subject to the condition that only candidates who are in all respects qualified by previous education, more especially in English and Mathematics, thoroughly to follow and profit by the course of instruction, should be nominated. Information regarding the degree of qualifications required in English and Mathematics will be found in the new rules for the course prescribed for the Provincial Forest Service, which are being circulated separately to Local Governments. The President of the Forest Research Institute and College will be empowered to subject any candidate about whom he has a doubt to a special examination in these subjects. He will also have authority either as a result of such an examination or at any time during the course, to remove from the College any candidate whom he considers unable to follow the course prescribed. A physical test will be undergone by candidates on their arrival at Dehra Dun, followed by an examination conducted by a Medical Board. Local Governments will decide the extent of practical training probationers should go through prior to joining the College and the allowance to be given to them during this training. It is left to Local Governments to award stipends or scholarships to probationary students at the College in such manner as they consider suitable, subject to the condition that the amount granted shall not exceed Rs. 2,400 for the two years' course. The age of the candidates is also left to the discretion of Local Governments, subject to the proviso that without the special orders of the Local Government no candidates of less than 18 or more than 25 years of age should be sent for instruction. Similarly, it is left to each Local Government to decide as to the length of the period of probation to be required from candidates after the completion of the course and before appointment to the Provincial Service, provided that no such officer may be appointed substantively to the Provincial Service until there is an actual vacancy in that service for him, but candidates who have completed the course should, while on probationary service, be classed not (as has hitherto been sometimes the case) as Rangers but as Probationary Extra Assistant Conservators, on the scale of pay sanctioned in Circular Resolution No. 31-F-166—4, dated 9th October 1906. Any candidate who is not appointed permanently to Government service before attaining the age of 23 may be allowed to count, as service towards pension, any period of training or probation served after attaining that age. The number of candidates to be sent for instruction will be fixed in each year for each Local Government and, so long as the number of candidates prescribed is not exceeded, Local Governments will be at liberty to send either candidates for direct appointment or Rangers. Full discretion is left to Local Governments as regards the age at which Rangers may be sent, but they should be educationally qualified to follow and profit by the course of instruction and, as in the case of direct candidates, the President will have power to examine and remove any Rangers whom he considers unfitted to follow the course.

Course of training for candidates for Provl. Forest Service.

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ORDERED, that a copy of the above Resolution be forwarded, for information and guidance, to the Local Governments and Administrations noted in the margin, the Inspector General of Forests and the Comptroller, India Treasuries.

Madras, Bombay, Bengal,
United Provinces, Punjab,
Burma, Bihar and Orissa, Assam,
Central Provinces, Coorg, Ajmer,
Baluchistan, North-West Frontier Province and Port Blair.

ORDERED also that a copy be forwarded to the Finance Department, for information, and that the Resolution be published in the Supplement to the *Gazette of India*.

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